REPORT

ON THE

ADMINISTRATION

OF THE

SALT AND CONTINENTAL CUSTOMS DEPARTMENT OF THE BOMBAY PRESIDENCY

FOR THE

OFFICIAL YEAR 1894-95,

(except 1895-96).

WITH

APPENDICES AND MAPS.

133369

H/58/2

JJ K-10

00133369

Bombay:
PRINTED AT THE GOVERNMENT CENTRAL PRESS.

1895.

BOMBAY BRANCH
OF THE
ROYAL ASIATIC SOCIETY.
TOWN HALL, BOMBAY.

ed with financial assistance fr
Government of Maharashtra
on 11 July, 2017

No. 3696 OF 1895.

FROM

J. L. JENKINS, ESQUIRE, I. C. S.,
Acting Collector of Salt Revenue, Bombay;

To

THE HONOURABLE W. W. LOCH, I. C. S.,
Acting Commissioner of Customs,
Salt, Opium and Abkári, Bombay.

Bombay, 10th August 1895.

SIR,

I have the honour to submit the annual report on the administration of the Salt and Continental Customs Department for the year 1894-95.

INTRODUCTION.

INTRODUCTORY.

Collector's Office.

2. The permanent Collector, the Honourable Mr. G. W. Vidal, continued to act as Chief Secretary to Government until February 1895, when he was appointed Secretary to Government in the Political, Special, Judicial and Legislative Departments. Mr. J. W. P. Muir-Mackenzie was then appointed Collector of Salt Revenue, but he did not take up the appointment, and I continued to hold charge of the Department until the 2nd March, when I went on three months' privilege leave, and Mr. J. Pollen was appointed to act as Collector.

Deputy and Assistant Collector's offices.

3. The supervising staff, as in the previous year, consisted of one Deputy and ten Assistant Collectors whose services were utilised in the manner shown below:—

Offices.	Officer in charge.	Period.
Northern Division.		
Northern Frontier Range	Mr. E. P. Close ...	Throughout the year.
Khándeshoda Range	„ H. G. Bulkley	Do.
Surat Range ...	„ P. R. Cadell ...	1st April to 14th November 1894.
	„ H. M. Judge ...	15th November to 25th December 1894.
	„ R. Thom ...	26th December 1894 to 31st March 1895.
Southern Division.		
Deputy Collector's Office.	„ N. R. Oliver ...	1st April to 31st May 1894.
	„ T. M. Cotgrave	1st June 1894 to 31st March 1895.
Thána Range ...	„ C. C. Jamsetji...	Throughout the year.
Uran Range ...	„ F. W. M. Butler.	Do.
Ratnágiri Range ...	„ J. H. Dickinson.	1st April to 15th October 1894.
	„ E. H. Aitken ...	16th October 1894 to 31st March 1895.
Kánara Range ...	„ E. H. Aitken ...	1st April to 3rd December 1894.
	„ F. J. H. Hill ...	4th December 1894 to 31st March 1895.
Goa Frontier Range	„ C. A. Pogson ...	Throughout the year.
Coast Guard Service.	„ W. H. McCann	Do.
Chief Account Office.	„ E. J. Harrison	1st April to 31st May 1894.
	„ N. R. Oliver ...	1st June 1894 to 31st March 1895.

There were fewer changes than usual in the different charges, and this decidedly tended to greater efficiency of administration.

Strength of Department.

4. The changes in the subordinate establishment were as follows:—

(*a*) An additional establishment consisting of 11 peons to be maintained by farmers of salt-works in the Trombay, Mátunga, Uran and Ghodbandar tálukas, was sanctioned under Government Resolution in the Revenue Department, No. 439, dated the 21st January 1895.

(*b*) Six karkúns and one peon were sanctioned under Government Resolution, Revenue Department, No. 3160, dated the 15th June 1894, to deal with the increased work on the Portuguese frontiers consequent on the imposition of the import duties.

The result of these changes is that the sanctioned strength of the whole establishment of the Department, as it stood on the 31st March 1895, was as under:—

Collector	1
Deputy Collector	1
Assistant Collectors	10
Native Assistant Collector	1
Supervisor, Uran Distilleries	1
Assistant Supervisor, Uran Distilleries ...	1
Superintendents of Salt Depôts	4
Coast Guard Inspectors	15
Inspectors on the frontiers and other places ...	31
Sar-kárkúns, including Special Officer, Cumbay, and Customs Manager, Castle Rock ...	37
Preventive Officers	9
Darogas	8
English Writers, including Gaugers	71
Kárkúns, including Sázedárs and Bandar Kárkúns.	625
Risaldár and Resaidárs	3
Savárs	110
Petty officers...	144
Sepoys	4,464
Khalásis, watermen and menials	435
Total ...	6,269

Details of the number of appointments of each description in each grade are as usual shown in Appendix I.

Summary of constitution and operations of the Department.

5. A summary of the constitution and operations of the Department as a whole (as shown in detail in Appendix No. II) is subjoined, the corresponding figures for the year 1893-94 being given for the purpose of comparison:—

	1893-94.	1894-95	Increase	Decrease
1. Number of supervising officers ...	15	15	...	...
2. Number of subordinate establishment.	6,238	6,256	18	...
3. Number of tálukas	40	40	...	...
4. Number of salt-works	438	454	16	...
5. Number of maunds of salt dealt with.	91,40,592	98,59,163	7,18,571	...
6. Number of maunds of salt excised and imported by sea and land on payment of duty	85,77,503	91,83,231	6,05,728	...
7. Number of maunds of salt delivered free and at nominal rate of duty	6,62,589	7,76,932	1,14,143	...
8. Number of ports	32	32	...	...
9. Number of vessels entered	83,687	87,634	...	7
10. Do. cleared	90,177	86,970	795	...
11. Value of goods imported by sea ...	Rs. 2,63,86,464	Rs. 2,68,20,800	Rs. 4,34,336	...
Do. exported by sea ...	Rs. 4,29,20,467	Rs. 4,40,64,497	Rs. 11,33,030	...
12. Number of stills	45	45	...	...
13. Number of gallons excised	13,31,290	14,25,704	93,404	...
14. Number offences enquired into ...	1,117	1,284	167	...

6. The general financial results of the last year's administration as compared with those of the preceding six years are exhibited below :— General Financial Results.

Year.	Gross Receipts.				Total Gross Receipts.
	Salt.	Sea Customs.	Land Customs.	A'bkári.	Local Funds.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1888-89	1,80,41,554 9 4	12,471 3 9	9,000 0 0	16,53,690 9 5	81,616 3 0	1,97,98,304 14 6
1889-90	2,00,73,282 9 5	23,328 4 6	9,000 0 0	15,63,333 1 9	81,215 10 5	2,17,41,069 10 0
1890-91	2,10,26,192 8 3	13,331 14 7	9,000 0 0	14,68,236 6 2	83,572 8 4	2,25,99,333 5 4
1891-92	2,25,38,949 15 5	17,891 3 5	13,699 7 4	16,75,475 9 0	77,259 10 6	2,43,23,083 13 10
1892-93	2,18,06,310 1 6	20,340 2 7	42,723 11 8	16,52,018 0 8	89,091 11 11	2,55,87,490 11 11
1893-94	2,15,53,319 8 7	23,220 11 7	33,313 2 0	15,85,124 5 11	90,756 4 1	2,32,70,733 0 2
1894-95	2,33,46,042 13 7	1,08,960 1 1	70,655 1 10	17,42,933 2 5	91,745 6 8	2,53,59,426 9 7

Years.	Charges.			Refunds.	Total Charges plus Refunds.	Net Receipts.	Percentage of Charges on Gross Receipts.
	Establishment.	Contingencies.	Total Charges.				
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1888-89 ..	5,97,477 3 3	7,11,227 8 11	13,08,705 1 1	83,600 6 11	13,92,305 8 0	1,84,06,000 6 6	8 9 9
1889-90 ..	9,19,300 8 6	6,61,653 0 6	15,80,953 14 11	66,122 7 8	16,47,076 6 7	2,00,93,973 11 9	7 9 2
1890-91 ..	9,58,027 3 11	6,68,971 1 8	16,05,058 5 7	1,14,557 5 8	17,19,615 11 3	2,08,79,709 10 1	7 8 0
1891-92 ..	9,35,136 9 7	7,91,421 3 4	17,26,557 13 11	1,19,231 15 0	18,45,789 11 3	2,24,77,293 2 2	7 4 10
1892-93 ..	9,77,785 7 9	7,29,703 12 3	17,07,489 4 0	1,21,716 10 10	18,29,205 14 10	2,17,58,284 13 1	7 1 4
1893-94 ..	9,48,301 11 1	7,16,820 0 3	17,02,121 1 4	1,04,892 19 7	18,03,858 11 11	2,14,66,234 4 3	6 7 10
1894-95 ..	10,39,046 4 9	6,86,103 8 1	17,25,249 12 10	1,41,198 5 10	18,66,407 2 8	2,34,93,019 6 1	6 15 10

7. The subjoined table gives, as in the previous year's report, the items of receipts and expenditure distributed under the heads of Account, Salt, Customs, A'bkári, Imperial and Provincial, as the case may be, and Local Funds, to which they have been credited and debited, and is made the basis of the more detailed explanations of the causes of increase and decrease given under the heads of the report to which they relate :—

		1893-94.	1894-95.	Increase.	Decrease.
	Receipts.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Salt .	{ Imperial	2,14,78,324 9 0	2,32,63,774 15 0	17,85,450 6 3	.....
	{ Provincial	75,024 14 10	82,267 14 7	7,243 0 9	.....
	Total ..	2,15,53,349 8 7	2,33,46,042 13 7	17,92,693 5 8	.....
Sea Customs	{ Imperial	22,624 0 5	99,749 9 5	76,725 8 11	.....
	{ Provincial	8,715 11 2	9,210 7 10	44 12 8	.....
	Total ..	23,339 11 7	1,08,960 1 1	79,310 5 6	.....
Land Customs ..	Imperial ..	33,313 2 0	70,655 1 10	37,342 15 10	.....
A'bkári	Provincial ..	15,85,124 5 11	17,42,933 2 5	1,57,799 12 6	.....
Port Dues, &c. ..	Local	90,756 4 1	91,745 6 8	989 2 7	.....
Total	{ Imperial	2,15,31,661 12 2	2,34,34,179 10 1	19,02,517 13 11	.....
	{ Provincial	16,48,874 15 11	18,35,501 8 10	1,86,626 9 11	.....
	{ Local	90,756 4 1	91,745 6 8	989 2 7	.....
	Total ..	2,32,70,793 0 2	2,53,59,426 9 7	20,88,633 5 5	.....
	Expenditure.				
Salt	Imperial	16,29,797 9 6	16,11,404 11 3	84,697 1 9	.....
Sea Customs ..	Imperial	1,33,418 12 5	1,26,682 6 0	.....	6,736 6 5
Service Hats ..	{ Imperial	25,759 11 2	3,258 9 10	.....	17,631 1 4
	{ Provincial	19,117 13 0	18,351 3 4	233 0 4	.....
	Total ..	38,907 8 2	21,609 13 2	233 0 4	17,631 1 4
A'bkári	Provincial	43,359 11 2	39,689 2 5	.....	3,670 7 9
Port Dues, &c.	Local Funds .	(a) 66,168 2 8	67,044 0 10	875 14 2	.....
Total	{ Imperial	16,46,916 1 1	17,46,325 11 1	60,409 10 0	.....
	{ Provincial	60,474 6 2	63,037 3 9	.....	3,437 1 5
	{ Local Funds . .	(a) 66,168 2 8	67,044 0 10	875 14 2	.....
	Total ..	18,03,558 11 11	18,26,407 2 8	61,285 8 2	3,437 1 5

(a) Excluding amount invested in Government securities on account of Ports Funds.

General Financial Results.

8. The results shown in the above tables will be explained and commented on further on in the report. Here it will be sufficient to say that the year has been the most prosperous ever known in the annals of the Department. The net receipts under all heads have been upwards of twenty lákhs better than in the preceding year and upwards of ten lákhs better than in 1891-92, which was previously the best year on record. The following statement shows at a glance the extent of the improvement in the gross receipts under each head in comparison with the preceding year and 1891-92 :—

Results in comparison with	1893-94.	1891-92.
	Rs.	Rs.
Salt	+17,92,693	+7,07,196
Sea Customs	+79,810	+90,240
Land Customs	+37,342	+56,956
A'bkári	+1,77,799	+1,67,457
Local Funds	+989	+14,485
Total increase in 1894-95 ...	20,88,633	10,36,343

The principal points to be noticed are (1) the great increase in receipts under Salt due to larger issues of sea salt which have much more than compensated for a decline in the issues of Barágra owing to the cessation of the abnormal demand caused by the failure of the Sámbhar Lake in the previous year; (2) the improvement under both heads of Customs due to the new Tariff, and (3) the considerably better receipts under A'bkári due to causes which will be explained under that head of the report. The percentage of charges on gross receipts, after deduction of salt purchase and storage charges of Barágra salt and compensation paid to owners of salt-works in Portuguese territory, has fallen from Rs. 6-7-10 in 1893-94 to Rs. 5-15-10 in 1894 95.

GENERAL.

SALT.

Sources of supply.

9. The salt with which the Bombay Presidency Salt Department has to deal may most conveniently be classified under three heads :—

(1) Barágra salt, manufactured from salt brine at the Government salt-works on the Runn (Khárághoda and Udu).

(2) Sea salt produced at works on the coast, of which one at Dhárásna near Bulsár is a Government work. A few works, the property of Government, in the tálukas are leased to private individuals. All the rest of the sea salt-works are private.

(3) Imported salt, derived mainly from salt-works in Portuguese India.

The following figures will give some idea of the relative importance of these sources of supply :—

	Full Duty.		Nominal Duty.		Free.		Total.	
	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Barágra salt ...	20,72,155	18,00,393	...	...	1,01¼	1,01¼	20,73,156¼	18,01,394¼
Sea salt	61,61,468¾	68,74,046	6,32,112	7,47,660	29,555	28,190¼	68,13,135¾	76,49,896¼
Imported salt ...	2,54,180	3,11,944	...	...	...	...	2,54,180	3,11,944
Total ...	84,77,803¾	90,86,383	6,32,112	7,47,660	30,556¼	29,221¼	91,40,503¼	99,63,163¼

10. It will be seen from the subjoined statement that the number of salt-works open and in operation during the year under report was more by 16 than in the preceding year :— Number of works open and in operation.

		SALT-WORKS OPEN.		Increase.	Decrease.
		1893-94.	1894-95.		
Government ...	*Bardgra Salt.* Runn Works ...	2	2	...	...
	Sea Salt. Bulsár Works. ...	1	1	...	...
Private or leased ...	Umbargaon ...	1	1	...	...
	Bassein	28	28	...	...
	Ghodbandar ...	46	46	...	...
	Trombay	23	24	1	...
	Mátunga	26	26	...	...
	Uran	89	89	...	...
	Karanja	26	26	...	...
	Panvel	19	19	...	...
	Pen	32	32	...	...
	Shiroda	27	27	...	...
	Sánikatta ...	118	133	15	...
	Total ...	438	454	16	...

The increase is mainly due to the re-opening of a few petty works at Sánikatta, which had been closed owing to difficulties of storage, as explained in last year's report.

11. The table given below shows (*a*) the total production, (*b*) loss and wastage, (*c*) removals, and (*d*) balance of salt in stock at the end of the year for each of the last five years. Details for each táluka will be found in Appendix V :— Production.

Year.		Stock in hand on 1st April, including Agencies and Depots for Bardgra Salt	Manufactured and brought to account during the year.	Total Stock.	Loss and Wastage.	Percentage of Loss and Wastage to Total Stock.	Removal during the year.			Balance on 31st March.
							Full Duty.	Duty-free or Nominal Duty.	Total.	
		Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.		Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.	Ind. Mds. s. t.
1894-95 ...	*a.*—Bardgra	18,97,971 17 0	33,20,972 13 0	52,18,943 30 0	2,36,054 10 0	5·59	16,96,393 0 0	1,031 20 0	16,97,423 20 0	20,86,466 0 0
	b.—Bulsár	61,845 0 0	4,01,767 0 0	4,63,615 0 0	21,270 0 0	4·66	3,08,090 0 0	.....	3,08,090 0 0	1,37,846 0 0
	c.—Rest of Presidency.	4,65,776 19 0	88,66,581 8 32	93,71,101 27 32	7,77,167 13 12	7·73	65,65,965 34 40	7,75,850 10 20	73,41,806 4 60	12,72,128 9 40
	Total ...	23,65,593 36 0	1,15,91,079 21 32	1,29,53,660 17 32	9,74,500 23 12	6·91	87,70,437 34 40	7,76,881 30 20	95,47,319 24 60	34,96,440 9 40
1893-94 ...	*a.*—Bardgra	22,86,733 2 0	13,06,662 5 0	41,83,396 7 0	2,12,437 10 0	5·05	20,72,155 0 0	1,031 20 0	20,73,186 20 0	18,97,971 17 0
	b.—Bulsár	12,138 0 0	3,97,573 20 0	4,10,336 20 0	29,867 20 0	7·27	3,19,621 0 0	.....	3,19,621 0 0	61,845 0 0
	c.—Rest of Presidency.	9,39,174 21 48	68,37,463 24 17	78,07,044 15 65	5,67,259 21 24	7·69	59,24,947 0 0	6,61,267 4 36	65,84,214 15 36	4,65,776 19 0
	Total ...	32,38,046 23 48	85,41,699 19 17	1,24,01,376 2 65	8,09,564 11 24	6·71	83,23,623 0 0	6,62,299 25 36	89,86,923 25 36	23,65,593 36 0
1892-93 ...	*a.*—Bardgra	17,19,865 29 0	23,41,229 8 0	40,61,095 7 0	67,778 25 0	0·01	16,56,627 0 0	1,031 20 0	16,86,658 20 0	23,86,733 2 0
	b.—Bulsár	1,86,093 0 0	8,15,027 0 0	4,33,133 0 0	1,49,615 0 0	37·5	2,21,760 0 0	.....	2,21,760 0 0	12,138 0 0
	c.—Rest of Presidency.	20,33,920 10 48	54,91,856 33 3	85,20,788 3 43	8,83,174 4 0	10·36	61,94,154 19 20	5,13,277 33 60	67,07,432 13 0	9,39,176 21 43
	Total ...	39,08,881 9 48	86,56,853 1 0	1,30,55,116 10 43	11,19,562 29 0	8·56	82,01,572 19 20	5,14,309 13 60	87,15,851 33 0	32,38,046 23 48
1891-92 ...	*a.*—Bardgra	14,55,204 9 0	18,77,132 0 0	34,72,336 9 0	71,294 30 0	2·05	16,09,641 0 0	1,031 20 0	16,71,172 20 0	17,19,865 29 0
	b.—Bulsár	1,00,014 0 0	4,03,105 0 0	4,12,119 0 0	11,980 0 0	2·91	3,37,314 0 0	.....	3,37,314 0 0	1,86,093 0 0
	c.—Rest of Presidency.	23,15,912 25 16	78,92,324 10 32	1,02,05,237 4 76	11,57,780 11 16	11·34	61,07,001 7 40	5,18,023 15 60	70,26,577 23 22	20,33,920 10 48
	Total ...	39,10,130 34 16	1,01,72,561 10 32	1,41,33,693 13 76	12,40,944 1 16	8·74	84,13,957 7 40	9,20,454 25 62	90,35,017 3 22	39,08,881 9 48
	d.—Portuguese Territory	2,75,784 2 0	4,88,272 35 40	7,64,056 37 40	3,75,791 10 40	3·77	2,43,913 3 0	1,44,362 16 0	3,88,276 18 0	.....
	Grand Total ...	41,85,914 36 16	1,07,60,834 14 72	1,48,97,749 11 56	16,16,735 29 56	8·49	86,56,870 10 40	7,64,817 10 62	94,21,687 21 22	39,08,881 9 48
1890-91 ...	*a.*—Bardgra	16,21,324 9 0	11,63,935 0 0	31,75,260 7 0	83,694 19 0	2·63	16,05,170 0 0	1,031 20 0	16,06,191 20 0	14,85,201 9 0
	b.—Bulsár	2,39,317 0 0	2,97,533 0 0	5,37,349 0 0	1,01,714 0 0	19·24	3,16,621 0 0	.....	3,16,621 0 0	1,00,014 0 0
	c.—Rest of Presidency.	30,90,483 31 76	65,95,893 26 76	96,90,147 18 76	10,02,417 1 76	10·44	62,42,751 12 40	6,60,033 29 24	69,02,817 5 14	23,15,912 25 76
	Total ...	49,51,125 0 76	80,57,361 26 76	1,33,82,756 25 76	11,87,825 5 76	8·93	81,64,543 12 40	6,61,065 9 24	88,25,630 25 14	39,01,130 34 76
	d.—Portuguese Territory	2,24,927 0 81	4,94,274 7 0	7,19,201 7 81	28,813 26 81	3·93	2,70,363 35 0	1,44,354 2 0	4,14,718 10 0	2,75,784 2 0
	Grand Total ...	50,76,052 1 21	99,48,735 31 70	1,40,29,957 32 11	12,16,644 32 21	8·67	78,72,906 10 40	7,45,404 33 24	80,18,349 4 14	41,85,914 36 16

Bara'gra Salt.

BARAGRA SALT.

Opening balance and season's produce.

12. The accounts of the Barágra salt opened with a balance of 18,97,971 maunds. The crop amounted to 23,20,972 maunds of 4,24,110 maunds more than in the preceding year.

Removals.

13. The issues of Barágra salt were affected up to the end of June by the high price ruling at Sámbhar owing to the lowness of stocks there. After the rains, however, the lowering of the price at Sámbhar produced its natural effect, and the demand for Barágra salt reverted to the normal. Hence the issues were less by 1,75,763 maunds than in the preceding year, but at the same time were greater by 2,10,735 maunds than those of 1892-93, a year in which the conditions were normal throughout. It is difficult to estimate what part of this increase is permanent, and what merely due to the accidental circumstance of the failure of the Sámbhar Lake. It seems certain, however, that, as after the failure in 1885-86, Báragra salt will retain its hold on some of the new markets to which it has been introduced, while the opening of the Godhra-Rutlam Railway has given it complete command of the markets of Central India. Judging by the current year's returns, I should say that a permanent increased demand of 1,25,000 maunds has been established, and that the yearly issues of Barágra salt will not be likely in future to fall short of 15 lákhs of maunds.

Distribution of Bara'gra Salt.

14. The manner in which the issues of Barágra salt were distributed is shown below :—

	1893-94.						1894-95.					
	For Local Consumption.	For Consignment by Railway to Central Provinces.	For Consignment by Railway to North-West Provinces.	For Export to Central India, including Málwa and Rájputána.	For Export to Punjáb.	Total.	For Local Consumption.	For Consignment by Railway to Central Provinces.	For Consignment by Railway to North-West Provinces.	For Export to Central India, including Málwa and Rájputána.	For Export to Punjáb.	Total.
	Mds. s.	Mds.	Mds.	Mds.	Mds.	Mds. s.	Mds. s.	Mds.	Mds.	Mds.	Mds.	Mds.
Kháríghoda	29,574 20	4,62,889	6,68,814	3,19,529	16,014	15,34,062 20	32,451 20	4,67,274	5,99,292	3,20,304	7,496	18,77,1..
Ahmedabad Depót ...	1,11,339 0	...	...	23,904	...	1,35,253 0	1,06,556 0	...	...	18,259	...	1,...,...
Agencies	8,81,721 0	1,886	...	50,733	...	4,03,840 0	3,45,626 0	9,939	...	60,747	...	4,16,...
Total ...	5,22,946 20	4,71,246	6,68,814	3,94,166	16,014	20,73,156 20	5,03,712 29	4,77,213	5,99,292	3,99,310	7,496	19,97,4..

From Kháríghoda.

15. The removals from the Main Stores, Kháríghoda, to the Central Provinces, North-West Provinces, Punjáb and for local consumption show a decrease of maunds 2,586, 1,59,522, 8,118 and 7,422 respectively : while there has been a slight increase of maunds 775 in removals to Central India. The issues from the Main Stores show a decrease of maunds 1,76,873 as compared with those of the previous year, which owing to the failure of the Sámbhar Lake were abnormally high; but compared with those in 1892-93 they show an increase of maunds 2,14,748.

From the Ahmedabad Depót.

16. The issues at the Ahmedabad Depót show a decrease of maunds 11,435 as compared with the previous year. The decrease has occurred both in removals for local consumption and in exports to Central India, *i.e.* Málwa and Rájputána.

From the Agencies.

17. The issues from the Agencies show an improvement of maunds 12,545 over those of last year.

Distribution considered according to destination.

18. The following table shows, in detail, the issues for local consumption. The variations which are observable are due to trade fluctuations and require no comment :—

Distribution of Bara'gra Salt

District.	From Khárighoda.		From Ahmedabad Depôt.		From Agencies.		Total.	
	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.
	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.	Mds. s.
Ahmedabad	9,044 20	6,061 20	80,820 0	78,429 0	30,884 0	32,799 0	1,21,238 20	116,990 20
Kaira	...	...	555 0	340 0	96,059 0	97,345 0	96,614 0	97,685 0
Broach	634 0	1,138 0	...	...	...	...	634 0	1,138 0
Panch Mahals ...	...	...	...	...	57,878 0	61,690 0	57,878 0	61,690 0
Gaikwár's Territory ...	33,115 0	26,573- 0	3,016 0	2,000 0	19,202 0	99,334 0	135,415 0	127,907 0
Mahi Kántha Agency ...	3,570 0	2,401 0	36,395 0	37,473 0	17,778 0	10,476 0	146,743 0	44,350 0
Rewa Kántha Agency ...	...	...	661 0	909 0	23,826 0	25,809 0	23,487 0	26,778 0
Pálanpur Agency ...	9,339 20	7,723 20	...	...	20,244 0	25,200 0	84,583 20	32,923 20
Káthiáwár Agency ...	1,629 20	1,561 20	...	8 0	...	...	1,629 20	1,569 20
Cambay	9,219 0	4,744 0	...	...	195 0	277 0	9,474 0	5,021 0
Surat	13 0	1 0	...	...	...	...	13 0	1 0
Bombay	393 0	426 0	...	...	...	...	393 0	426 0
Poona	9 0	15 0	...	...	...	...	9 0	15 0
Total ...	59,876 20	52,454 20	1,11,949 0	1,05,559 0	2,31,721 0	3,48,929 0	5,22,546 20	5,07,712 20

Central Provinces

19. The exports to the Central Provinces from the Main Stores show a small decrease of maunds 2,586 as compard with those in the previous year.

The following table exhibits the quantities consigned to each station in the Central Provinces :—

Names of Stations.	1893-94.	1894-95.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Badnera	35,775	38,916	3,141	...
Harda	17,745	16,356	...	1,389
Timarni	6,246	3,948	...	2,298
Sioni	17,730	11,844	...	5,886
Itársi	18,459	14,664	...	3,795
Bágra	4,377	5,076	699	...
Semri	2,241	2,256	15	...
Sohágpur	4,644	3,666	...	978
Piparia	11,604	10,998	...	606
Bankheri	7,953	9,024	1,071	...
Gadarwara	31,710	26,790	...	4,920
Sehora	267	...	...	267
Kareli	22,509	18,612	...	3,897
Narsingpur	13,308	11,280	...	2,118
Chindwára	12,939	10,998	...	1,941
Saipura	3,279	6,486	3,207	...
Sehora Road	15,906	16,920	1,014	...
Salimnabad	3,561	1,974	...	1,587
Katni	48,405	44,274	...	4,131
Mýhero	11,367	9,024	...	2,343
Hoshangabad	3,606	4,230	624	...
Khirkian	4,332	564	...	3,768
Saugor	36,786	47,094	10,308	...
Jabalpur	92,607	1,04,340	11,733	...
Umaria	1,380	4,512	3,132	...
Do. Colliery	846	564	...	282
Deori	7,419	5,076	...	2,343
Sátna	18,894	6,486	...	12,408
Shahadol	...	1,128	1,128	...
Khandwa	9,231	20,586	11,355	...
Béhar	282	...	...	282
Garakata	267	...	...	267
Tumsar Road	267	...	...	267
Pendra Road	1,113	5,922	4,809	...
Damoh	2,715	3,666	951	...
Total ...	4,69,860	4,67,274	53,187	55,773

North-West Provinces

20. As noticed in paragraph 20 of the last year's report, the North-West Provinces took most of the salt to meet the deficiency of Sámbhar, but the issues in 1894-95 having become normal

Distribution. Bara'gra Salt.

early in the year show a decrease of maunds 1,59,522 as compared with those in 1893-94, though when compared with the removals in 1892-93 they show an increase of maunds 1,68,066. The consignments to stations in the North West Provinces for the last two years are shown below :—

Names of Stations.	1893-94.	1894-95.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Cawnpore	51,615	14,946	...	36,669
Allahabad	2,216	846	...	1,370
Chunar	1,128	1,974	846	...
Benares	42,486	29,046	...	13,440
Gahmow	...	282	282	...
Muttra	...	282	282	...
Chowri-Chowra	...	282	282	...
Jumaneah	15,744	16,074	330	...
Jaunpur	38,772	41,736	2,964	...
Tarighat	25,521	23,688	...	1,833
Shahgunj	44,307	29,892	...	14,415
Fyzabad	50,136	35,532	...	14,604
Malipur	9,081	8,178	...	903
Akberpur	29,706	27,636	...	2,070
Gosaigunj	10,209	8,460	...	1,749
Ajodhyaghát	61,383	73,884	12,501	...
Shahjanwa	7,404	8,178	774	...
Nawábjang	816	1,410	594	...
Dildarnagar	9,096	9,588	492	...
Kálilabad	9,408	9,306	...	102
Sivpur	3,646	1,692	...	1,954
Gonda	6,099	9,870	3,771	...
Basti	6,915	9,024	2,109	...
Kaoria	1,602	282	...	1,320
Mankápur	1,944	4,512	2,568	...
Manderwa	4,689	4,230	...	459
Ajodhya	64,176	74,166	9,990	...
Behrámghát	282	...	...	282
Chandansi	1,098	...	...	1,098
Motá	...	564	564	...
Azimgarh	24,141	9,024	...	15,117
Farukabad	3,384	1,974	...	1,410
Másanwa	267	3,948	3,681	...
Hurpalpur	...	846	846	...
Gondia	816	564	...	252
Belharghat	282	...	...	282
Agra	19,590	1,410	...	18,180
Etawah	4,407	846	...	3,561
Mirzapur	3,087	2,256	...	831
Mogalserai	1,410	1,410	...	...
Jasra	1,128	...	...	1,128
Lalitpur	4,230	...	...	4,230
Jhánsi	11,365	6,204	...	5,061
Kasgunj	7,881	846	...	7,035
Pilibheet	11,562	3,666	...	7,896
Kamalgunj	1,395	564	...	831
Bareilly	6,456	1,410	...	5,046
Ahrawra Road	14,852	8,178	...	6,174
Shahjanpur	831	...	...	831
Khurja	2,241	282	...	1,959
Aligarh	5,343	846	...	4,497
Lakmipur	564	...	...	564
Hathras City	5,076	846	...	4,230
Oudh	27,828	13,536	...	14,292
Meerut	846	...	...	846
Mohoba	3,087	1,692	...	1,395
Manhar	1,914	...	...	1,914
Sitapur	549	...	...	549
Pakhrayan	549	282	...	267

Distribution. Bara'gra Salt.

Names of Stations.	1893-94.	1894-95.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Paphund	1,395	564	...	831
Sakaldeo	267	...	...	267
Fírozabad	1,692	282	...	1,410
Sandila	282	...	...	282
Ghaziabad	282	...	...	282
Aonla	282	282	...	...
Bhurtpur	282	...	...	282
Man Rámpur	282	846	564	...
Sohival	...	282	282	...
Kolonelganj	...	846	846	...
Total ...	6,68,814	5,09,292	44,568	2,04,090

21. The total issues for Rájputána (including Málwa), Central India and Bengal show a small increase of 775 maunds as compared with those in the previous year. Rájputána, Central India, and Bengal.

22. The consignments to stations in Málwa for the last two years are shown below:— Málwa.

Stations.	1893-94.	1894-95.	Increase.	Decrease.
	Mds.	Mds.	Mds.	Mds.
Mhow	26,589	28,764	2,175	...
Indore	1,10,040	1,09,980	...	60
Fatehabad	3,546	4,230	684	...
Ujjain	40,953	45,966	5,013	...
Chambal	2,196	1,692	...	504
Bárnagar	21,291	23,970	2,679	...
Ránija	1,098	1,128	30	...
Pahlia	282	282	...	...
Barwáha	3,012	2,820	...	192
Jáora	24,423	28,482	4,059	...
Dhodhar	2,151	1,974	...	177
Mandesur	30,447	40,890	10,443	...
Ratlám	16,128	16,356	228	...
Nawli	3,768	1,974	...	1,794
Ajnod	831	564	...	267
Kesarpura	1,128	...	...	1,128
Neemuch	9,024	2,256	...	6,768
Amargarh	...	1,410	1,410	...
Delanda	...	846	846	...
Malahrgarh	...	282	282	...
Total ...	2,96,907	3,18,866	27,849	10,890

The issues show an improvement of 16,959 maunds over last year.

23. The removals to Punjáb show a falling off of 8,118 maunds. Punjáb.

24. The loss and wastage written off in the accounts amounted to 2,36,054 maunds. The percentage 5·59 is slightly higher than in the previous year. This is due partly to the clearance of a heap of salt stored in 1892, and exposed for three years to exceptionally heavy rain, which showed a deficiency of 15·5 per cent. and partly to the abnormally heavy rainfall of the year, 40 inches, as compared with an average of 16, which caused a great deal of wastage in the open stores. Loss and wastage

25. The price of Baráigra salt at the stores, the Ahmedabad Depôt, and the Agencies remained the same as in the previous year, *viz.* Re. 0-1-3 per Indian maund. Cost price.

Distribution. Bara'gra Salt.

26. The following table shows the sales of Baragra salt since 1873-74 :—

Sales since 1873-74.

Year.	For Local Consumption.	For Export to Central Provinces.	For Export to North-West Provinces and Punjab.	For Export to Central India and Rajputana and Malwa.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	3,41,273	1,89,455	...	79,264	6,10,012
1874-75 ...	3,90,056	2,53,335	...	25,424	6,68,815
1875-76 ...	4,83,137	2,72,899	...	49,172	8,05,199
1876-77 ...	4,67,520	3,17,475	...	51,798	8,36,793
1877-78 ...	4,67,902	4,19,127	...	80,227	9,67,256
1878-79 ...	4,71,448	4,32,370	25,410	1,14,635	10,43,863
1879-80 ...	3,80,388	5,39,280	1,12,770	3,13,481	13,45,419
1880-81 ...	3,62,603	4,03,611	59,220	2,29,384	10,54,818
1881-82 ...	4,77,934	3,4,232	...	3,09,311	8,22,477
1882-83 ...	4,48,885	4,28,610	5,460	2,44,712	11,67,667
1883-84 ...	4,77,757	4,07,617	15,573	2,95,179	11,96,296
1884-85 ...	4,89,651	4,58,916	21,020	3,71,351	13,40,938
1885-86 ...	5,07,591	4,52,445	13,77,720	6,23,619	29,61,285
1886-87 ...	4,94,875	4,60,905	6,17,037	5,16,188	20,89,005
1887-88 ...	5,25,561	4,47,309	2,00,517	3,71,770	15,45,157
1888-89 ...	4,80,519	4,19,120	2,70,204	3,41,219	15,11,132
1889-90 ...	4,95,524	4,38,414	3,47,901	3,39,393	16,21,432
1890-91 ...	4,92,406	4,26,666	3,37,188	3,49,801	16,06,161
1891-92 ...	5,28,626½	4,56,381	3,29,934	3,56,234	16,71,175½
1892-93 ...	5,26,948½	4,57,348	3,41,226	3,61,206	16,86,628½
1893-94 ...	5,22,9[illegible]	4,71,246	3,84,828	3,94,188	20,73,1[illegible]
1894-95 ...	5,08,712½	4,77,213	5,17,183	3,99,510	18,97,423½

27. The following table contains some details regarding the manufacture of salt at the two Runn Works :—

Salt-works.	Year.	Number of Pans.	Total Crop.	Average yield per Pan.	Maximum yield per Pan
			Mds.	Mds.	Mds.
Kháraghoda	1893-94 ...	300	10,83,840	3,612	7,680
	1894-95 ...	301	11,45,430	4,000	8,662½
Udu	1893-94 ...	320	12,37,014	3,865	7,395½
	1894-95 ...	300	12,42,882	4,142	9,265½
Total ...	1893-94 ...	620	23,20,854	3,738	7,537½
	1894-95 ...	601	23,88,312	4,071	8,964

The season was throughout favourable to the manufacture of salt, and the crop stored was the largest on record. Brine was let into the first pan at Kháraghoda on the 21st October 1894 and into the last on the 7th January 1895. The first pan was cleared on the 26th March and the last on the 3rd May 1895. At Udu brine was let into the first pan on the 24th October and into the last on the 24th December 1894. The first pan was cleared on the 1st April and the last on the 9th May 1895.

Storage.

28. Storage, which was done for the third time departmentally, was commenced on the 11th April and brought to a successful conclusion on the 25th May 1895.

Water-supply.

29. The water-supply at Kháraghoda continued to be satisfactory throughout the year.

Sanitation.

30. The number of patients treated at the Kháraghoda Dispensary was 4,800 against 4,608 in the previous year. The most

prevalent diseases were malarious fevers, conjunctivitis and respiratory and skin affections. The dispensary continues to be most popular, and people from the neighbouring villages resort to it in large numbers for treatment. Distribution of Bara'gra Salt.

31. The population of the village was 1,819 against 1,854 in the previous year. The number of deaths and births was 67 and 60 against 72 and 71 in 1893-94. Population.

32. The total amount advanced as takávi to Agrías was Rs. 17,046-8-2 against Rs. 20,440 in 1893-94. The decrease is due to fewer hands having been engaged consequent on the number of pans being reduced. Advances to Agrías.

33. During the year I had all the ground in the neighbourhood of the existing works carefully tested for brine, with the most satisfactory results. It has been proved that there is an excellent site for a salt-work at Udu adjoining and immediately to the east of the present agar; while at Khárághoda fresh ground has been discovered beyond and alongside of the extensions made last year. The brine-yielding ground has been demarcated, and carefully measured and mapped; and it is now possible to draw up a scheme for the future development of the works, which will remove all anxiety as to the sources of supply for many years to come. Experiments for brine. Results, &c.

SEA SALT

SEA SALT.

34. The season was highly favourable to the production of sea salt; and as the stocks had been seriously reduced by two consecutive bad seasons, and the scarcity had given rise to a strong demand, the manufacturers had every inducement to make the most of the opportunity. Hence the crop exceeded that recorded during any of the past five years; and although the removals were unprecedentedly heavy, the balance left at the close of the year was 13,49,374 maunds as compared with 4,67,618 maunds at the end of the preceding year. Season and Production.

35. At the Government works at Dhárasna the year opened with a balance of maunds 61,848; the quantity manufactured and brought to account was maunds 4,04,767 or 7,189 maunds more than in the previous year. The issues in the year amounted to maunds 3,09,090 or maunds 10,531 less than in the previous year, and after deduction of loss and wastage, there were 1,37,246 maunds in stock at the close of the year. Dhárasna.

36. In the other sea salt-works, private and leased, the produce was 88,65,331 maunds or 23,27,866 maunds more than in the previous year. The balance at the beginning of the year was 4,05,770 maunds and the issues amounted to maunds 73,41,806. After deduction of loss and wastage the balance at the close of the year was maunds 12,12,128. Rest of the Presidency.

37. The following comparative statement shows the quantities of salt which were removed for consumption within and without the Presidency from the sea salt-works in British territory together with the distribution of issues:— Distribution of sea salt.

From	For Export to									
	North-West Provinces.		Central Provinces.		Central India.		Nizám's Territory.		Calcutta.	
	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bulsár (Dhárasna)	...	...	912	...	...	1,838	...	...	...	...
Umbergaon	...	...	...	...	...	...	...	...	...	...
Bassein, Ghodbandar, Mátunga, Trombay, Uran, Karanja, Panvel and Pen... ...	63	...	10,99,722	11,40,632	5,010	...	2,73,739	5,15,303	5,15,303	7,18,232
Sálsette	...	...	...	...	...	...	...	...	...	...
Sanketsti	...	...	...	...	...	...	...	...	...	...
Total ..	63	...	11,00,634	11,40,632	5,010	1,838	2,73,739	5,15,303	5,15,303	7,18,232

Distribution.

Sea Salt.

From	For Export to						For Local Consumption			
	British Malabár.		Foreign Malabár (Cochin and Travancore).		Mysore.		Within the Presidency.		Total.	
	1893-94	1894-95	1893-94	1894-95	1893-94	1894-95	1893-94	1894-95	1893-94	1894-95
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bulsár (Dhárásna)	...	...	...	...	...	...	3,17,799	3,08,25 4	3,18,821	3,08,090
Umbargaon	...	...	...	...	...	...	8,018	6,017	8,018	6,017
Nassik, Ghochandar, Málungs, Trombay		15,50,006								
Uran, Karanja, Panvel and Pen ...	11,01,924	12,530	6,33,768	7,47,660	1,14,416	1,01,621	19,44,240	20,20,128	62,88,820	71,33,434
Shiroda	13,249	14,597	...	...	...	...	55,272	63,584	68,521	77,044
Sanikatta	13,548	...	...	...	349	340	1,17,195	1,10,388	1,31,091	1,25,311
Total ...	11,36,721	15,78,133	6,33,768	7,47,660	1,14,764	1,01,967	24,42,429	25,06,275	68,13,136	76,49,896

Dhárásna salt.

38. The issues at Dhárásna show a decrease of maunds 10,531 as compared with those of the last year. The decrease is nearly balanced by the increase in the quantity of Konkan and Daman salt imported into Southern Gujarát, as shown below:—

	1893-94.	1894-95.	Increase.
	Mds.	Mds.	Mds.
Konkan salt imported	21,536	27,645	6,109
Daman do. do.	738	3,023	2,285
			8,394

Salt-works near Bombay.

39. The removals from the salt-works near Bombay show an improvement of maunds 8,44,614 over those in the previous year. The details of increase and decrease according to destination are as follows:—

Decrease.		Increase.	
	Mds.		Mds.
North-West Provinces ...	68	Presidency ...	75,688
Central India ...	5,010	Central Provinces ...	40,780
Nizám's Territory ...	18,483	Calcutta ...	202,323
Mysore	12,795	British Malabár ...	448,082
		Foreign Malabár ...	113,992
Total ...	36,351	Total ...	880,965
		Deduct Decrease ...	36,351
		Net Increase ...	844,614

40. The increase in removals to the Central Provinces and British and Foreign Malabár is due to the brisker demand following on a year of short supply, and also in the case of Malabár, to the facilities of transport offered by Messrs. Shepherd and Co.'s steamers. The increase in issues for Calcutta is due to the low prices accepted for refuse salt by owners anxious to make room for the large crop of new salt on their storage platforms. The other variations are trifling, and require no comment.

Shiroda.

41. The removals from Shiroda show an improvement of 10,458 maunds compared with those in the previous year. Special facilities for drying their salt have now been given to the owners of salt-works at Shiroda in consideration of their having

Distribution.
Sea Salt.

fenced in their storage platform, and it is expected that they will in future be able to compete on more equal terms with the Goa manufacturers.

Sánikatta.

42. The issues from the Sánikatta works show a small decrease of 5,780 maunds.

Loss and Wastage, Dhárasna.

43. The loss and wastage recorded at Dhárasna was maunds 21,279 against 29,867 maunds in the previous year, and the percentage has been reduced from 7·3 to 4·6. The improvement is due to greater care having been taken in estimating the contents of heaps and keeping stock accounts.

Rest of Presidency.

44. The loss and wastage in the other sea salt-works was maunds 7,17,167 against maunds 5,67,359 in the previous year. The percentage of wastage was 7·7, a trifle more than in the previous year, which may be ascribed to the almost complete clearance of old heaps of salt.

Price of salt at the works.

45. The following table shows the maximum, minimum and average prices of salt at the Northern and Middle Konkan, Shiroda and Sánikatta salt-works :—

	Northern and Middle Konkan.		Shiroda.		Sánikatta.	
	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Maximum per maund ...	0 10 0	0 10 0	0 8 0	0 4 0	0 3 0	0 10 0
Minimum do. ...	0 0 1	0 0 3	0 1 0	0 1 0	0 0 6	0 2 6
Average do. ...	0 2 3	0 2 6	0 3 11	0 3 11	0 3 3	0 5 10

The selling price at the Dhárasna salt-works was Re. 0-1-3 per maund as in previous years.

Imported Salt.

Quantity and distribution of imported salt.

46. The table given below shows the quantity of salt imported into the Bombay Presidency and its distribution :—

	For Export to									
	British Malabár.		Mysore.		Nizám's Territory.		Bombay Presidency.		Total.	
	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.	1893-94.	1894-95.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Daman salt ..	...	...	...	...	...	...	846	3,022	846	3,022
Goa salt ...	6,507	14,983	26,867	39,534	...	6	2,01,769	2,44,190	2,45,083	2,93,713
Black salt from Bhávnagar ...	...	...	...	...	...	...	1,989	2,137	1,989	2,137
Other kinds of salt imported from Bandar Abas, Karáchi, London, &c. ...	...	...	...	...	...	...	3,282	7,971	3,282	7,971
	6,507	14,983	26,867	39,534	...	6	2,10,886	2,57,321	2,44,190	3,11,843

Daman salt.

47. The quantity of Daman salt imported though larger than in the preceding year was insignificant compared with the quantity produced. The importation of this salt has now been stopped under Government Resolution No. 1459 of the 28th February 1895 in the Revenue Department, a measure which has greatly strengthened the hands of the officers of the Department in dealing with smuggling. Daman salt is now contraband wherever found, and a large trade in smuggled salt can no longer be carried on under cover of insignificant licit importations.

Goa salt.

48. The increase in importations from Goa is attributed to agricultural prosperity above the Ghâts and to low prices in the Portuguese territory.

Distribution. Sea Salt.

Other salts.

49. The increase in other kinds of salt is due to larger importations of Sinda salt from Bandar Abas.

50. The following statement shows how Bombay salt imported at Castle Rock through Marmagao competes with Goa salt:—

	1892-93.	1893-94.	1894-95.
	Mds.	Mds.	Mds.
Bombay salt	2,71,542	3,32,789	3,38,974
Goa salt	2,04,769	2,29,267	2,64,683

It will be seen that Bombay salt still holds the lead, though the increase during the year has not been so great as in the case of Goa salt.

Consumption.

Consumption for the whole Presidency.

51. The total quantity of salt issued for consumption in the Bombay Presidency amounted to 32,67,308 maunds. Taking the population at 23,902,006 according to the census of 1891, the average per head comes to 11·25 lbs. against 10·63 lbs. in the previous year.

	Mds.
Barágra salt ...	5,03,712
Sea salt	25,06,275
	30,09,987
Add—Imported salt for local consumption...	2,57,321
	32,67,308

In Gujarát.

The quantity of salt removed for consumption in Gujarát was:

	Maunds.
Barágra salt issued for local consumption ...	5,03,712
Dhárásna salt issued for local consumption ...	2,94,914
Konkan salt carried to Gujarát	27,645
	8,26,271
Add—Imported salt...	3,023
	8,29,294

This quantity for a population of 86,33,220 gives an average of 7·89 against 8·02 in the previous year.

In the rest of the Presidency.

The quantity of salt issued for consumption in other parts of the Presidency, *viz.* the Konkan, the Deccan, Khándesh, the Southern Marátha Country and North Kánara, may be estimated as under:—

	Maunds.
Quantity of salt issued for the whole of the Presidency	32,67,308
Deduct—Quantity of salt issued for Gujarát .	8,29,294
	24,38,014

The population affected being taken at 15,268,786 souls, the average per head would come to lbs. 13·14 against 12·47 in the previous year.

Rates of consumption per head of population contrasted.

52. The following statement shows the annual average removals per head of population for the whole Presidency, for Gujarát,

and for Khándesh, the Deccan and other districts, respectively, according to the census figures of 1891 :—

Year.	For the Whole Presidency, including Jasdhan.		Gujarát.		Khándesh, the Deccan, and other districts of the Presidency, including Jasdhan.	
	Population, 23,002,006.		Population, 6,633,220.		Population, 15,368,786.	
	Quantity of Salt removed for consumption.	Average per head of Population.	Quantity of Salt removed for consumption.	Average per head of Population.	Quantity of Salt removed for consumption.	Average per head of Population.
	Mds.	Lbs.	Mds.	Lbs.	Mds.	Lbs.
1891-92	34,35,283	11·82	8,53,570	8·13	25,81,713	13·91
1892-93	32,63,072	11·11	8,45,267	8·05	24,17,805	12·84
1893-94	31,76,241	10·63	8,52,109	8·12	23,24,132	12·47
1894-95	32,07,506	11·25	8,29,294	7·89	24,38,014	13·14

The figures given in the report for 1893-94 have been revised, as through oversight double the amount of imported salt was included in them.

Wholesale market prices.

53. The following table shows the wholesale market prices of salt as distinguished from the prices at works in each district of the Presidency during the months of April, August and December of each of the calendar years 1893 and 1894. The rates quoted are those in the price current lists published in the *Government Gazette*. The figures are given for what they are worth, though from internal evidence it would seem that the local officers often content themselves with repeating the last reported figures without taking the trouble to ascertain afresh the rates actually ruling in the bazár. Thus the same rate has been shown for Bombay, Ahmedabad, Surát and Bijápur throughout the year. In the Panch Mahals, Kánara and Sholápur, we are to believe that the rate has remained unaltered for two years. In Thána it has not changed since August 1893. These vain repetitions certainly tend to destroy confidence in the trustworthiness of the prices current of salt published in the *Government Gazette*, and I do not think any deductions can safely be drawn from them :—

Districts.	April.		August.		December.	
	1893.	1894.	1893.	1894.	1893.	1894.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Bombay	4 2 9	4 1 10	4 5 3	4 1 10	4 3 6	4 1 10
Ahmedabad ...	2 14 11	2 14 1	2 14 11	2 14 1	2 14 11	2 14 1
Kaira	3 3 2	3 1 3	3 5 4	3 5 4	3 5 4	3 5 4
Panch Mahals ...	3 3 2	3 3 2	3 3 2	3 3 2	3 3 2	3 3 2
Broach	3 2 5	3 0 3	3 0 7	3 0 4	3 0 3	3 0 4
Surat	3 7 5	3 10 1	3 7 6	3 10 1	3 7 6	3 10 1
Thána	3 3 6	3 7 2	3 7 2	3 7 2	3 7 2	3 7 2
Kolába	2 15 1	3 4 11	3 5 9	3 10 10	3 2 2	3 8 2
Ratnágiri	3 6 8	3 6 8	3 13 6	3 13 6	3 6 8	3 10 4
Kánara	4 1 6	4 1 6	4 1 6	4 1 6	4 1 6	4 1 6
Násik	2 15 5	3 4 4	3 0 7	3 5 7	3 6 2	3 5 2
Khándesh ...	3 8 9	3 8 3	3 12 7	3 12 7	3 12 7	3 15 0
Ahmednagar ...	3 3 10	3 5 10	3 6 6	3 6 7	3 5 7	3 4 8
Sholápur... ...	3 7 1	3 7 1	3 7 1	3 7 1	3 7 1	3 7 1
Poona	3 5 3	3 6 1	3 13 1	3 11 6	3 10 10	3 11 6
Sátára	3 1 1	3 2 7	3 4 0	3 8 10	3 5 6	3 8 10
Belgaum... ...	3 5 4	3 8 3	3 12 7	3 4 0	3 0 9	3 9 10
Dhárwár... ...	3 10 11	3 5 10	4 0 6	3 14 1	3 14 1	3 11 8
Bijápur	3 0 7	3 8 3	3 3 10	3 8 3	3 6 1	3 8 3

Revenue and Expenditure.

54. The receipts on account of Imperial and Provincial Revenue, respectively, for the last five years are exhibited below, arranged under their main heads :—

Collections.

Revenue and Expenditure.

COLLECTIONS.

		1894-95.	1893-94.	1892-93.	1891-92.	1890-91.	Average of four years ending 1893-94.
	Imperial.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1.	Duty on permits issued from British salt-works for home and inland consumption ...	1,63,29,150 10 6	1,60,22,905 11 6	1,54,42,536 2 0	1,54,47,768 11 6	1,46,58,203 9 6	1,53,00,523 8 5
2.	Do. do on exports to Calcutta ...	13,27,694 6 0	12,22,206 0 0	14,19,910 0 0	17,37,710 0 0	14,83,585 0 0	14,66,562 5 0
3.	Do. do. British Malabar ...	35,10,514 6 0	30,07,961 4 0	37,54,325 10 0	41,14,920 10 0	35,20,500 10 0	36,19,427 0 6
4.	Do. do. at nominal rates ...	11,309 1 0	11,309 13 0	7,636 3 0	9,857 13 0	8,926 3 6	9,407 8 2
5.	Duty on imports by sea ...	35,273 2 10	29,230 0 3	16,950 14 7	19,435 0 8	12,023 0 3	19,927 3 5
6.	Do. by land ...	7,41,221 0 6	6,05,322 9 8	5,72,676 0 11	1,29,107 11 1	21 14 0	3,76,902 0 11
7.	Duty on salt removed from Portuguese salt-works ...	.....	23,440 0 6	24,453 3 3	6,21,770 3 0	6,75,990 11 0	3,40,893 12 4
8.	Cost price realized on do. ...	.....	1,124 14 0	2,000 2 2	26,118 14 6	22,866 13 9	14,276 15 1
9.	Sale-proceeds, Bardgara salt.	2,16,742 13 6	2,26,078 14 11	2,38,106 13 7	2,33,936 6 7	2,66,296 3 1	2,93,111 14 10
10.	Excise duty on excess discovered on examination of despatches at preventive stations and on re-weighment at places of import ...	9,366 8 3	9,254 12 1	8,124 1 5	12,858 7 7	9,173 15 5	9,853 5 2
11.	Ground-rent	41,775 2 1	40,946 0 5	37,691 7 8	36,448 7 3	36,397 9 9	39,644 14 .5
12.	Farms of Government salt-works	69,342 12 0	76,495 13 4	93,990 9 4	93,606 1 10	1,10,594 11 6	91,619 5 0
13.	Proprietary right of Government in certain salt-works.	62,167 10 4	66,149 7 2	60,083 2 6	61,122 0 8	57,730 12 6	61,378 12 9
	Total Imperial ...	2,82,63,774 15 6	2,14,76,524 9 0	2,17,41,192 6 6.	2,23,61,805 7 6	2,01,79,023 7 5	2,36,93,198 15 11
	Provincial.						
14.	Proceeds of fines, forfeitures, and confiscations ...	952 3 5	658 4 8	2,678 8 0	2,658 8 5	701 6 4	1,647 14 13
15.	Payments by Bhâvnagar of cost of establishment employed to watch their salt-works ...	29,309 12 0	23,502 11 2	27,297 11 3	23,896 8 8	23,442 0 3	27,034 3 13
16.	Miscellaneous	44,095 14 2	34,863 15 0	25,255 7 10	19,735 6 10	13,383 10 3	23,305 14 0
17.	Contributions from Native States towards cost of Coast-guards' Establishment ...	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0	10,000 0 0
	Total Provincial ...	83,357 14 7	75,024 14 10	65,126 11 1	57,290 7 11	46,510 0 10	60,988 0 8
	Grand Total ...	2,83,46,943 13 7	2,15,53,549 3 7	2,18,06,319 1 6	2,24,18,846 15 5	2,02,25,192 8 3	2,37,54,177 0 7

IMPERIAL.

The realizations of Imperial Revenue show an increase of Rs. 17,85,450-5-3 when compared with the previous year.

Items of increase.

Under increase the following items call for notice:—

Items Nos. 1, 2 and 3 represent the total excise duty actually realized on salt issued from works in the Presidency, which amounts to Rs. 2,19,73,469-6-6 against Rs. 2,02,64,371-15-0 in the previous year, showing an increase of Rs. 17,09,097-7-6. This increase is due to the greater quantity of salt removed, and also in some degree to duty on salt issued in the preceding year on credit bonds having been recovered in the year under report, as also to duty on salt removed in 1895-96 having been paid during 1894-95. The following table shows what the transactions, credit and cash, have been during the past three years:—

		1892-93.		1893-94.		1894-95.	
		Quantity.	Duty realizations.	Quantity.	Duty realizations.	Quantity.	Duty realizations.
		Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
1.	Quantity issued and duty recovered in cash during the year	70,45,705 2 20	1,99,58,497 11 3	77,58,175 21 0	1,91,85,439 7 0	84,19,286 12 40	2,10,48,216 12 6
2.	Quantity issued on credit bonds during the year, but the duty on which remained to be recovered in the next year ...	1,13,077 10 0	.....	2,09,631 10 0	.....	1,56,245 0 0	.....
3.	Quantity remaining unissued at the end of the preceding year, and issued in the year duty on which at Rs. 2-8-0 was realized and accounted for in that year	1,44,200 0 0	.....	2,16,816 8 0	.....	1,04,906 23 0	.....
4.	Duty on quantity issued on credit bonds in the preceding year recovered in the year	.....	2,47,743 4 0	.....	3,54,943 2 0	.....	5,41,733 12 0
5.	Duty realized in the year, but quantity not issued until after the expiry of the year ...	.....	5,41,611 10 0	.....	4,89,330 10 0	.....	3,74,356 0 0
6.	Duty realized for salt to be issued, but subsequently refunded	.....	554 8 0	.....	25,048 1 0	.....	9,163 14 0
	Total ...	81,01,572 10 20	2,03,47,526 15 3	82,23,623 9 0	2,02,83,811 15 0	87,70,437 34 40	2,19,73,469 6 6

Revenue and Expenditure. Collections. Imperial.

It will appear that the revenue of 1894-95 has to some extent profited at the expense of that of 1893-94 and 1895-96.

Item No. 5.—Increase of Rs. 8,657-13-8 is due to larger importations of Siada salt from Bandar Abas at Bombay.

Item No. 6.—Increase Rs. 1,35,493-12-10 is due to larger importations of the Goa salt at Castle Rock.

Item No. 10.—Increase Rs. 113-12-2 is due to increased sales.

Item No. 14.—Rs. 203-14-9. The increase is due to a Shilotri in the Ghodbandar Táluka having been fined for selling his salt without permission.

Item No. 18.—Rs. 7,231-15-0. This item is made up of *Bagging and sewing charges*, which show a decrease of Rs. 208-0-3; *Cost price of salt issued to fish-curers*, which shows an increase of Rs. 4,716-15-8 due to larger transactions at the fish-curing yards; *Recovery of clothing charges*, which show an increase of Rs. 286-1-11 due to the establishment sanctioned in Government Resolution No. 5499, dated the 31st July 1893, having been entertained to its full strength during the year, and *Proceeds of useless articles*, which show an increase of Rs. 2,462-13-1 due to the two old barges having been sold by auction and to the unexpended balances of petty construction and petty supply having been credited as usual under the Accountant General's orders.

The decrease in the following items is explained below:— Items of decrease.

No figures appear under items Nos. 7 and 8, as the receipts under these heads represented duty and cost price on salt removed from Portuguese works and stored at Castle Rock on the termination of the Treaty, as the salt had all been cleared in 1893-94.

Item No. 9.—Rs. 21,936-2-5 due to the decrease in sales of Barágra salt.

Item No. 11.—Rs. 4,270-14-4. The decrease is due to no arrears having been recovered in 1894-95 as was the case in 1893-94.

Item No. 12.—Rs. 7,153-1-4 due to smaller collections in the Bassein Táluka.

Item No. 13.—Rs. 3,991-12-10 due to falling off in the sales of Barágra and Bhárasna salt.

Item No. 15.—Rs. 192-14-2 due to payments by certain Shilotris in the Bassein Táluka having been made in advance in 1893-94 for 1894-95.

Expenditure.

55. The subjoined statement shows particulars of expenditure for the year under report as contrasted with those of the previous year, on account of the Goa and Daman Frontiers and the Presidency Proper:—

No.	Items.	1893-94.	1894-95.	Increase.	Decrease.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	SALT—IMPERIAL.				
	GOA AND DAMAN FRONTIERS.				
	Superior Supervising Establishment.				
1	Pay	1,885 10 7	11,107 2 0	8,241 7 5	.....
2	Travelling allowance	1,061 5 7	2,509 0 0	448 10 5	.....
3	Tentage	283 5 4	300 0 0	39 10 8	.....
	Subordinate Establishment.				
4	Pay	1,33,685 13 5	1,53,457 10 1	19,771 10 8	.....
5	Travelling allowance	5,468 8 6	5,772 6 10	303 14 4	.....
6	Petty supply allowance	1,301a 9 31	1,765 0 9	463 6 6 31	.....
7	Boat stores and repairs	756 2 6	564 3 3	.....	191 15 4
8	Petty construction and repairs ...	7,517 9 10	12,247 10 3	4,730 0 5	.....
9	Conveyance of wagons and road yards	210 8 0	292 15 0	82 7 0	.....
10	Service stamps and bearing postage ...	737 1 0	792 15 8	55 14 8	.....
11a	Telegraph charges	12 2 0	18 0 0	5 8 0	.....
12	Office rent, rates and taxes ...	1,540 10 2	342 8 0	.....	1,198 2 2
13	Dead-salt, netting	1,066 6 6	683 14 4	.....	382 8 1
14	Supply of medicines and medical fees ...	3 10 1	97 15 6	94 5 5	.....
15	Conveyance of treasure	114 14 0	150 0 0	35 10	.....
16	Carriage of salt	192 14 2	258 14 3	65 0 0	.....
17	Rewards in salt cases	8,639 4 4	1,840 7 11	.....	1,799 12 5
18	Clothing to peons	4,919 13 9	10,024 5 9	5,004 8 0	.....
19	Cost of land	.....	66 8 0	66 8 0	.....
20	Miscellaneous	382 3 8	251 7 6	.....	130 12 2
21	Horse allowance	1,410 9 4	2,510 13 4	1,100 4 0	.....
22	Purchase and repairs to scales and weights	463 11 0	.....	.....	463 11 6
23	Gidda and cadjan	102 2 0	317 1 6	214 19 6	.....
24	Weather fodder	6-2-11 11	621, 4 7	191 8 8	.....
25	Salt purchase and freight	70 3 8	.....	.....	70 3 8
	Total ...	1,77,096 1 9	2,06,192 0 3	39,765 3 10	4,667 4 10

Revenue and Expenditure.

EXPENDITURE.

No.	Items.	1893-94. Rs. a. p.	1894-95. Rs. a. p.	Increase. Rs. a. p.	Decrease. Rs. a. p.
	SALT—IMPERIAL—*continued.*				
	Refunds and Drawbacks.				
36	Excise duty on salt, &c., refunded	86,405 0 4	1,22,807 4 2	36,312 3 10	.....
	PRESIDENCY PROPER.				
	Superior Supervising Establishment.				
37	Pay	1,07,034 10 1	1,11,573 7 1	3,938 13 0	.....
38	Travelling allowance	11,462 11 10	11,916 14 2	* 374 3 7	.....
39	Charges	2,064 1 1	2,010 12 2	.....	53 4 4
	Subordinate Establishment.				
40	Pay	9,57,726 13 10	7,61,103 2 9	3,203 4 11	.....
41	Boat allowance	14,408 7 0	14,469 15 0	61 8 0	.....
42	Travelling allowance	20,313 0 5	27,093 2 6	.....	2,219 14 1
43	Horse allowance	4,451 14 10	4,150 15 0	699 0 5	.....
44	Petty supply allowance	3,383 14 11	3,553 15 0	154 0 1	.....
45	Tents, belts and clothing	54,316 12 0	73,456 2 7	.....	43,146 9 11
46	Service stamps and bearing postage ...	7,826 14 0	7,398 15 0	142 7 0	.....
47	Telegraph charges	270 14 0	238 2 0	.....	31 12 0
48	Parcel charges	154 6 6	204 1 6	49 11 0	.....
49	Office rent, rates and taxes ...	1,575 0 0	1,570 0 0	195 5 5	.....
50	Prizes for best salt manufactured at Khárighoda	600 0 0	600 0 0	.....	.....
51	Boat stores and repairs	23,466 10 1	* 21,634 6 5	.....	1,832 3 8
52	Dead-stock articles	2,391 7 0	2,403 11 6	17 4 6	.....
53	Godi-sand tahsils	2,354 4 0	963 4 7	.....	391 14 5
54	Conveyance of treasure	90 3 0	48 2 6	.....	2 1 6
55	Charges in connection with salt confiscations	7 14 0	12 1 6	4 3 6	.....
56	Water-supply	281 7 3	615 5 3	362 13 11	.....
57	Rewards in salt cases	1,237 12 0	2,295 1 0	657 2 0	.....
58	Cost of arms and ammunition ...	650 12 5	2,586 4 10	2,026 5 5	.....
59	Charges incurred in connection with the removal of salt to fish-curing yards	4,092 9 4	6,936 15 5	2,844 6 1	.....
60	Agent's Commission	9,696 3 1	13,265 12 10	3,569 10 7	.....
61	Khárapan wooden fences for salt buildings	2,725 * 2 5	8,666 14 8	.....	5 49 4 6
62	Petty construction	19,419 9 7	23,196 14 9	4,776 4 3	.....
63	Petty repairs	4,331 2 9	5,162 2 7	781 0 10	.....
64	Conveyance of records	2,930 5 2	3,434 5 4	503 15 2	.....
65	Gôa Mixed Commission	2,023 13 6	.....	.....	1,858 13 6
66	Medical charges	1,227 15 9	193 1 4	.....	34 14 5
67	Purchase of boats	18,632 13 6	15,304 12 10	.....	319 15 8
68	Purchase, storage and freight of Baragra salt	3,09,890 11 2	3,38,874 14 2	29,194 3 0	.....
69	New scales, weights, and repairs ...	1,872 5 4	2,106 8 4	234 3 0	.....
70	Cost of land	2,174 14 4	915 10 4	.....	1,259 4 0
71	Destruction of salt	7 2 0	15 9 8	8 7 8	.....
72	Peons' belts and clothing, Hisdar establishment	83 6 9	90 3 0	6 12 3	.....
73	Miscellaneous	966 9 0	998 7 6	20 14 6	.....
74	Law charges	.....	316 1 0	316 1 0	.....
75	Salt-agent's bagging and sewing charges.	10,936 12 0	17,749 8 0	6,885 12 0	.....
76	Purchase of tents	650 0 0	.....	.....	650 0 0
77	Grain compensation	8 15 0	.....	.....	8 15 0
78	Stationery	6,954 4 7	7,541 2 1	586 14 0	.....
	Total	23,99,519 11 8	24,07,469 12 10	63,285 10 8	55,335 13 7
	Grand Total ...	16,50,110 12 3	17,36,589 2 2	1,52,321 5 5	65,803 2 5

The above statement includes charges on account of establishment and contingencies for the combined Salt and Continental Customs Department, which in accordance with Government Resolution in the Revenue Department, No. 890, dated the 2nd February 1895, have to be finally adjusted by debiting one-tenth to Customs and the remainder to Salt. The result of the division is shown below :—

	Rs. a. p.
Total cost	17,36,569 2 3
Deduct— Rs. a. p.	
Pay of Chief Account Officer ... 11,764 8 0	
Purchase and storage of Baragra salt 3,38,874 14 2	
Freight of salt to fish-curing yards ... 3,936 15 5	
Stationery classed as "salt" miscellaneous ... 7,541 2 1	
Refunds 1,22,807 4 2	
	4,84,924 11 10
	12,51,644 6 5
One-tenth Customs ...	1,25,164 7 0
Remainder—Salt ...	16,11,404 11 3

Revenue and Expenditure.

The most important fluctuations are the following:—

EXPENDITURE.

INCREASE.

Causes of fluctuations. Items of increase.

Goa and Daman Frontiers.

Items Nos. 1, 2 and 3.—Rs. 3,341-7-5, Rs. 448-10-5 and Rs. 36-10-8. Due to an Assistant Collector of the 1st Grade having been in charge throughout the year; whereas in 1893-94 an Assistant Collector acting in the 4th Grade held charge from the 14th September 1893 to 2nd January 1894.

Item No. 4.—Rs. 19,771-10-8. Due to the strength sanctioned in Government Resolution No. 5499, dated the 31st July 1893, having been entertained in full during the year under report.

Item No. 5.—Rs. 308-14-5. Due to greater amount of travelling done by the Inspectors.

Item No. 8.—Rs. 4,736-1-4. Owing to the construction of rest-houses and additional chaukis.

Item No. 17.—Rs. 5,904-8-0. Owing to both warm and light clothing having been supplied to menials on the frontiers during the year, it being the third year of supply.

Item No. 21.—Rs. 1,100-4-0. Some payment for 1893-94 on account of horse allowance were inadvertently included in "travelling allowance" hence increase.

Refunds and Drawbacks.

Item No. 26.—Rs. 36,312-3-10. Due to increased payments on account of wastage allowance, the exports of salt to Calcutta and British Malabar being greater.

Presidency Proper.

Item No. 27.—Rs. 3,938-13-0. Owing to increased payments on account of exchange compensation allowance, the rate being higher, and to arrear payments.

Item No. 28.—Rs. 474-2-7. The increase has occurred in the Northern Frontier and Uran Ranges.

Item No. 30.—Rs. 3,389-4-11. Due to payments on account of leave allowances, &c.

Item No. 33.—Rs. 690-0-2. *Vide* remark against item No. 21.

Item No. 39.—Rs. 195-6-9. Owing to some arrear payments having been made.

Item No. 47.—Rs. 667-5-0. Due to the greater number of important cases of salt-smuggling having occurred in the Northern Frontier and Surat Ranges.

Item No. 48.—Rs. 2,926-8-5. Due to swords and muskets having been purchased for the use of the Northern Frontier Preventive Establishment.

Item No. 49.—Rs. 2,851-6-1. Owing to the greater quantity of salt supplied to the fish-curing yards.

Item No. 50.—Rs. 3,560-10-7. Due to an arrear claimed for 1893-94 having been paid during the year.

Item No. 52.—Rs. 4,778-4-2. Due to additional chaukis having been built on the Northern Frontier and petty construction in the Thana and Ratnagiri Ranges.

Item No. 58.—Rs. 29,194-3-0. Due to an increase in the quantity of Baragra salt produced.

Item No. 64.—Rs. 815-0-0. The expenditure was incurred in connection with a civil suit in the Thana Range. The amount was subsequently recovered.

Item No. 66.—Rs. 6,852-12-0. Due to arrears for 1893-94 having been paid during the year.

ITEMS OF DECREASE.

Goa and Daman Frontiers.

Items of decrease.

Item No. 12.—Rs. 1,158-5-2. Due to Government buildings having been provided for officers of the Goa Frontier.

Item No. 17.—Rs. 1,733-13-5. Due to fewer and less important seizures during the year.

Revenue and Expenditure.

EXPENDITURE.

Items of decrease.

Item No. 32.—Rs. 463-11-0. Due to fewer scales having been purchased than in 1893-94.

Presidency Proper.

Item No. 37.—Rs. 2,219-14-1. Owing to fewer transfers of Coast Guard Inspectors and other establishment.

Item No. 55.—Rs. 43,143-9-11. Due to light clothing only having been supplied, it being the second year of supply.

Item No. 41.—Rs. 1,862-3-3. Due to some of the bills having remained unpaid at the close of the year.

Item No. 55.—Rs. 4,935-13-6. This was a special charge in 1893-94.

Item No. 60.—Rs. 1,353-3-11. This charge is uncertain, as payments on account of compensation for the Northern Frontier Patrol Path have been made, as the claims are settled.

Item No. 66.—Rs. 580-0-0. No tent was purchased as in 1893-94.

The following items were debited to the contract grant of Rs. 26,430 sanctioned for the Collector of Salt Revenue, Presidency, Gujarát and Konkan Divisions and for the Northern Frontier and the Khárághoda Dispensary, and no excess expenditure over the total grant has occurred during the year :—

1. Petty supply.
2. Petty repairs.
3. Weather fences.
4. Dead-stock articles.
5. Gádis and Ekkás.
6. Water-supply.
7. Carriage of records.
8. Conveyance of treasure.
9. Parcel charges.
10. Destruction of salt.
11. Charges for salt confiscations.
12. Poons', bells' and clothing Huzúr peons.
13. Miscellaneous.

On the Goa and Daman Frontiers the same items were debited to the contract grant of Rs. 6,800 sanctioned in Government Resolution, Revenue Department, No. 7961, dated the 26th September 1894, and there has been an excess expenditure of Rs. 187-8-2 over the sanctioned amount.

The decrease or increase under other heads is trifling and call for no remark.

MISCELLANEOUS.

Fish-curing yards.

Miscellaneous.

56. A separate report has been submitted on the working of the fish-curing yards. The number of yards open was the same as in the previous year, namely eight, of which one at Vengurla is in the Ratnágiri District and the other seven in Kánara. The opening of the new yard at Málvan in the Ratnágiri District, which has been sanctioned by Government, was delayed owing to some difficulty in acquiring the site, which has now been overcome. The yard is now under construction and will be opened this year. There has been, on the whole, a very large increase in the quantity of fish cured. The following statement shows the results of transactions at the fish-curing yards :—

Name of Yard.	Quantity of fish brought to be cured.	Quantity of salt issued.	Quantity of salt removed.	Expenditure (including cost of extension to a yard).	Receipts.
	Mds.	Mds.	Mds.	Rs.	Rs.
Vengurla	12,448	4,093½	10,182	2,781	3,157
Majáli	14,636½	4,135½	8,850½	1,799	2,496
Chendia	4,297	1,211½	4,297	811	739
Kodar	15,759½	4,393½	10,168½	2,268	2,559
Herwáda	3,858½	857	3,308½	1,008	710
Keni	1,686	209½	1,715	583	268
Gángáwli	1,930½	436	1,441½	589	359
Kasarkod	11,523	3,521½	7,705½	1,652	1,961
Total ...	66,739½	20,028	47,723½	11,481	11,849

The quantity of fish brought to the yards rose from 12,550 maunds in 1891-92 to 29,924 maunds in 1892-93, to 41,587 maunds in 1893-94, and to 66,739 maunds in 1894-95, which shows that the industry is progressing.

57. The following table shows the particulars of the number of offences against the salt law in the six years ending 1894-95, and the number of persons arrested, tried and convicted in connection therewith. Additional information will be found in Statement XI appended :— Offences.

	Number of cases detected.	Number of Persons Arrested.	Number of Persons Released by the Department.	Number of Persons Sent for trial before Magistrate.	Number of Persons Convicted by the Magistrate.	Number of Persons Acquitted by the Magistrate.	Percentage of convictions on number of persons sent up for trial.	Total estimated value of confiscations.
								Rs.
Northern Division—								
1889-90	213	400	22	378	330	28	92·5	578
1890-91	144	249	7	242	214	28	88·4	509
1891-92	208	320	4	316	278	38	89·35	2,010
1892-93	227	364	8	356	456	12	97·4	4,074
1893-94	355	495	27	468	456	12	97·16	3,582
1894-95	253	284	3	281	273	8		
Southern Division—								
1889-90	324	374	32	342	314	28	92·03	12,571
1890-91	305	413	50	363	333	30	91·4	14,251
1891-92	350	442	34	408	368	40	90·19	19,288
1892-93	394	525	*77	516	465	61	89·17	18,258
1893-94	333	446	65	381	346	35	90·8	2,783
1894-95	374	*488	79	408	386	22	94·6	4,767
Total—								
1889-90	536	774	54	720	664	56	92·2	13,149
1890-91	449	662	57	605	546	58	90·25	14,760
1891-92	558	762	38	724	639	85	88·25	21,609
1892-93	611	957	85	872	773	99	88·61	20,263
1893-94	688	941	92	849	802	47	94·4	6,367
1894-95	627	*772	83	689	659	30	95·61	8,249

* One escaped.

58. There has been a falling off of 102 in the number of cases detected in the Northern Division, the number in 1893-94 being 355 and that in 1892-93, 227. Of the whole number of cases detected, 169 were cases of smuggling foreign salt across the frontiers, of which 137 occurred on the Daman Frontier and the rest were cases of clandestine removal of natural salt and removals from salt-works in excess of quantities specified in permits. The total quantity of foreign salt seized was maunds 460, sers 4 and tolás 19, of which maunds 455, sers 22 and tolás 61 were seized on the Daman Frontier. Of the 284 persons arrested, 3 were released departmentally and the rest were sent for trial, with the result that 273 were convicted and 8 acquitted. Of the 273 persons convicted, 145 were sentenced to imprisonment only, the total period of imprisonment awarded being 9,932 days or an average of 68·49 days each. Eighty-two persons were sentenced to pay fine only, no imprisonment being awarded in default of payment, the fines amounting to Rs. 515½ or an average of Rs. 6·27 per head. Forty-one were sentenced to pay fines only, with imprisonment in default, and the amount of fines imposed was Rs. 370 or an average of Rs. 9·02 per head, while the term of imprisonment awarded in default amounted in the aggregate to 623 days or an average of 15·19 days per head. Four persons were sentenced both to imprisonment and to pay fines without imprisonment in default, the total amount of fines imposed being Rs. 55 or an average of Rs. 13·75 per head, while the imprisonment awarded was 55 days or an average of 13·75 days per head. The remaining one person was sentenced to imprisonment as well as fine with imprisonment in default, the imprisonment awarded being 30 days, while the fine imposed was Rs. 10, with the alternative of 15 days in default Northern Division.

Miscellaneous.

of payment. The percentage of convictions on the number of persons prosecuted was 97·15 against 97·4 in 1893-94. The estimated value of confiscations was Rs. 3,582 or Rs. 492 less than in the previous year.

Southern Division.

59. The number of cases brought to light in the Southern Division was 374 or 41 more than in the previous year. Of the number of cases detected, 142 were for smuggling foreign salt across the frontier, the Goa Frontier being responsible for 137 and the rest were thefts from salt-works or for clandestine removal of natural salt. The total quantity of foreign salt seized was maunds 218, sers 5 and tolás 59, of which maunds 208, sers 30 and tolás 8 were seized on the Goa Frontier. Of the 488 persons arrested, one escaped, 79 were released departmentally, and the rest 408 placed before Magistrates. Of the latter, 386 were convicted and 22 acquitted. Of the 386 persons convicted, 82 were sentenced to imprisonment only, the aggregate amount of imprisonment awarded being 1,928 days or an average of 23·51 days each. Sixty-two were fined only, no imprisonment being awarded in default of payment, the fines amounting in all to Rs. 184·625 or an average of 2·97 per head. Two hundred and two were sentenced to pay fine, with imprisonment in default, the total amount of fines inflicted being Rs. 1,304·5 or an average of Rs. 6·46 per head; and the total number of days of imprisonment being 1,807 or an average of 8·9 days per head. Six were sentenced both to imprisonment and to pay fines with no imprisonment in default, the total imprisonment awarded being 199 days or an average of 33·2 days per head, while the fines imposed amounted to Rs. 29 or an average of Rs. 4·83 per head. The remaining 34 were sentenced to imprisonment for a total period of 812 days or an average of 23·9 days each and to pay fines amounting to Rs. 267 or to undergo 338 days' further imprisonment in default of payment. The percentage of convictions on the number of persons sent up for trial was 94·6 against 90·8 in the previous year. The estimated value of confiscations was Rs. 4,867 or Rs. 1,984 more than in the year preceding.

Percentage of convictions.

60. In respect of the percentage of convictions to the number of persons sent up for trial, there has been an improvement even upon the very high standard reached in the preceding year, the figures being 95·64 for 1894-95 and 94·4 for 1893-94. These excellent results show that the officers of the Department who have power to send offenders before the Magistrates exercise that power with judgment and discretion.

Smuggling on the Goa and Daman Frontiers.

61. Of the whole number of cases detected, 274 or 73·7 per cent. occurred on the Goa and Daman Frontiers. On the Goa Frontier smuggling on a large scale is almost entirely confined to the Sávantvádi State, where the facilities for smuggling are greatest, and offences are much more leniently dealt with than in British territory. Of the total quantity of 209 maunds of contraband salt seized on this frontier, 158 maunds were seized in Sávantvádi. A notification issued by the Political Superintendent imposing a penalty of fine only in cases of salt-smuggling has led to a great development of the illicit traffic. The fines imposed, are frequently less than the value of the salt seized, and the profits of the business are so great that the smugglers' employers can well afford to pay the fines when the ventures prove unlucky. Nevertheless even on the Sávantvádi side the efficiency of the line is increasing; and it is satisfactory to note that the licit imports of salt into the State rose from 8,656 maunds in 1893-94 to 12,363 maunds in the year under report.

Daman Frontier.

62. I am glad to be able to report a very great improvement on the Daman Frontier. The quantity of salt successfully smuggled across the line is now insignificant, and it is practically impossible for smuggling on a large scale to be carried on without

Miscellaneous.

the connivance of the establishment. But the stocks of salt in Daman, for which there is no legitimate outlet, are very large, and the owners are prepared to offer considerable sums to secure a passage for it across the frontier. It is, therefore, more than ever necessary that the Assistant Collector and the Inspectors should exercise the strictest supervision over the petty officers and peons. If the present efficient check is maintained for a few years, the owners of salt-works in Daman will cease to manufacture salt for which they cannot find a market.

Payment of compensation awarded by the Mixed Commission.

63. Out of the amount of Rs. 17,068-3-6 remaining unpaid at the close of the last year on account of the awards of the Mixed Commission of 1880, 1885 and 1892 for salt-works in Goa, Rs. 8,258-9-10 were paid during the year under report, leaving a balance of Rs. 8,809-9-8 still to be paid, as shown in the margin. As, however, the greater portion of it consists of petty sums which are under litigation in the Portuguese Courts, the payment of the arrears will extend over some years. The dispute between the heirs of the late owner of the Varkunda Agar in Daman not having yet been settled, the sum of Rs. 18,629 awarded on account of that salt-work still remains unpaid.

Goa Salt-works.	Rs. a. p.
For 1880	204 4 9
„ 1885	7,602 10 8
„ 1892	1,002 10 3
	8,809 9 8
Daman Saltworks.	
For 1892	18,629 0 0
Total balance outstanding .	27,438 9 8

Conventions with Cambay and Janjira.

64. The conditions of the Conventions with the Cambay and Janjira States have as usual been faithfully observed, and no complaints or difficulties have arisen. The Janjira Convention was revised during the year, and the quantity of salt to be issued free of duty for consumption in the State was raised from 10 lbs. to 12 lbs. per head of the population as determined by the last census.

SEA CUSTOMS.

Revenue.

65. The following table gives the various items of which the revenue under Sea Customs for 1893-94 and 1894-95, shown above in paragraph 6, is made up :—

	1893-94.	1894-95.	Increase.	Decrease.
Imperial Revenue.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Import Sea Customs	3,933 1 5	31,659 0 9	77,825 15 4	.....
Export Sea Customs	16,090 15 0	18,490 8 6	2,399 9 6	.....
Total Imperial Sea Customs ...	20,024 0 5	90,749 9 3	79,725 8 10	.....
Provincial Revenue.				
Registry Fees under Act XIX of 1858	5,187 2 0	4,602 0 0	.....	585 2 0
Warehouse Rent and Wharfage Fees	533 3 2	564 15 0	31 11 10	.....
Fees for amendment and duplicate copies of documents ...	837 8 6	806 12 0	.....	31 12 6
Sale-proceeds of derelict articles	123 13 8	68 5 8	.....	55 8 0
Confiscations and Penalties ...	1,109 5 2	1,959 10 6	850 5 4	.....
Miscellaneous	423 10 8	298 12 8	.....	124 14 0
Total Provincial Sea Customs ...	8,215 11 2	8,300 7 10	882 1 2	797 4 6
Grand Total ...	28,239 11 7	1,08,050 1 1	80,607 10 0	797 4 6
		Deduct Decrease ...	797 4 6	
		Net Increase ...	79,810 5 6	

SEA CUSTOMS.

The increase of Rs. 77,325-15-4 in Import Sea Customs is due to the new Tariff having been in force throughout the year under report; whereas in 1893-94 it was in force for a few days only.

The direct trade between foreign ports out of India and the continental ports under the control of this Department is insignificant. Almost the whole receipts under the head of Import Sea Customs represent the duty levied on imports from foreign Indian ports, especially those in Káthiáwár and the Portuguese possessions. The principal articles on which duty was recovered and the places whence they were imported are shown below :—

Principal Articles of Import.	Amount of Duty.			Whence imported.
	Rs.	a.	p.	
Liquors—				
Wines	199	0	0	Goa.
Salted Fish, wet or dry. Foreign	2,830	0	0	Muskat and Mekrán.
Salted Fish, wet or dry. Coastwise ...	6,239	0	0	Goa and Káthiáwár.
Fruits and Vegetables	55,083	0	0	Bassorah, Káthiáwár and Goa.
Provisions, Oilman Stores and Groceries.	9,348	0	0	Do. do.
Spices	1,967	0	0	Goa.
Dyeing and Tanning Materials ...	189	0	0	Káthiáwár, Goa.
Metals—Unwrought and Wrought and Articles made of Metals.	193	0	0	Do. do.
Oils	70	0	0	Goa.
Building and Engineering Materials, *viz.*, Asphalt, Bricks and Tiles, and Cement of all kinds.	99	0	0	Do.
Chinese and Japanese-ware, but excluding Earthen-ware, China and Porcelain.	20	0	0	Káthiáwár.
Cotton and Articles made of Cotton...	27	0	0	Goa.
Earthen-ware, China, China Clay, Porcelain and Imitation or False Coral.	51	0	0	Káthiáwár.
Jute and Articles made of Jute ...	65	0	0	Muskat, Káthiáwár.
Mats and Matting	135	0	0	Muskat, Mekrán, Goa.
Paper, Pasteboard, Millboard and Articles made of Paper.	28	0	0	Káthiáwár.
Seeds	142	0	0	Do. Goa.
Silk and Articles made of Silk ...	120	0	0	Goa.
Stone and Marble and Articles made of Stone and Marble.	4,112	0	0	Muskat, Káthiáwár.
Textile Fabrics not otherwise described.	101	0	0	Goa.
Wood and Timber (except Firewood) and Articles made of Wood.	52	0	0	Káthiáwár, Goa.
All other Articles, unenumerated, under Rs. 20.	189	0	0	Do. do.
Total ...	81,259	0	0	

The increase of Rs. 2,399-9-6 in Export Sea Customs is due to increased exports of rice from the Kánara Range to Goa and from the Surat Range to the Káthiáwár ports.

The increase of Rs. 850-5-4 under Confiscations and Penalties is due to increased number of Customs cases in the Surat Range.

The increase or decrease under other items is trifling and requires no comment.

66. The number and results of cases adjudicated during the year under report and in the four previous years are shown in the following table :— Offences against the Sea Customs Act.

	Number of cases adjudicated.	Number of cases dismissed.	Number of cases in which Penalties were awarded.	Estimated value of Property confiscated.	Amount of Penalties awarded.
				Rs. a. p.	Rs. a. p.
Northern Division—					
1890-91	118	...	118	3,801 14 5	1,584 4 0
1891-92	94	...	94	1,033 2 6	1,117 8 0
1892-93	57	...	57	1,060 7 7	582 4 0
1893-94	67	...	67	1,103 6 7	366 6 0
1894-95	114	3	111	6,000 7 8	1,228 9 9
Southern Division—					
1890-91	168	11	157	1,311 15 2	2,042 8 0
1891-92	185	...	185	2,013 3 2	541 4 0
1892-93	242	3	239	3,598 15 8	663 14 0
1893-94	251	1	250	6,396 10 3	587 7 0
1894-95	267	5	262	3,791 14 0	705 13 0
Total—					
1890-91	286	11	275	5,113 13 7	3,626 12 0
1891-92	279	...	279	3,046 5 8	1,658 12 0
1892-93	299	3	296	4,659 7 3	1,145 2 0
1893-94	318	1	317	7,507 0 10	953 13 0
1894-95	371	8	363	9,792 5 8	1,934 6 6

The number of cases adjudicated has increased by 53, and as 8 cases were dismissed, cases in which penalties were awarded have increased by 46 as compared with those in the previous year. There is an increase both in the estimated value of confiscated property and in the amount of penalties awarded, *viz.* Rs. 2,245-4-10 and Rs. 1,000-9-6, respectively.

67. In the Northern Division there were 3 cases of landing goods at unauthorized places, 6 of landing and shipping goods at unauthorized hours, 8 of landing goods without permission, 20 of landing and shipping unmanifested goods, 2 of landing goods short of manifested quantity, 19 of landing goods in excess of the manifested quantity, 38 of non-production of documents or passes within 24 hours after anchoring, 2 of non-production of documents on demand, 11 of giving false account of cargo, 1 of removing goods without payment of duty, and 4 of sailing without port clearance. In these cases, penalties to the extent of Rs. 1,248-9-6 were inflicted. Northern Division.

68. In the Southern Division, there was 1 case of violating the conditions of a general pass, 10 of landing goods at unauthorized places, 6 of shipping and landing goods at unauthorized hours, 9 of landing goods without permission, 7 of landing and shipping unmanifested goods, 25 of landing goods short or in excess of the manifested quantity, 65 of non-production of documents or pass within 24 hours after anchoring, 30 of non-production of documents on demand, 2 of neglecting to keep a cargo book, 2 of giving false account of cargo, and 100 of sailing without port clearance. The penalties in these cases amounted to Rs. 705-13-0. Southern Division.

69. The number of vessels which entered inwards and cleared outwards at the different ports of the Presidency was 87,934 and 86,970, respectively, against 88,687 and 86,177 in the previous year. Clearance of vessels inwards and outwards.

70. The following table shows the declared value of the import and export trade for the six years ending 1893-94 and for the year under report. The figures do not include imports and exports of Government Stores and Treasure :— Import and Export Trade.

Years.	Imports.	Exports.
	Rs.	Rs.
1888-89	2,59,37,426	4,59,27,896
1889-90	2,49,43,362	4,21,47,715
1890-91	2,50,39,472	4,26,81,629
1891-92	2,46,36,445	4,51,95,944
1892-93	2,40,14,346	4,53,82,116
1893-94	2,63,96,044	4,29,26,467
Total ...	15,09,67,095	26,42,61,797
Average ...	2,51,61,183	4,40,43,633
1894-95 ...	2,68,30,280	4,40,64,497
Increase ...	16,69,097	20,864

LAND CUSTOMS.

LAND CUSTOMS.

71. The fewness of the Customs stations on the Goa Frontier and the great distance between them have proved a great hindrance to traffic and a serious inconvenience to the border villages. At the same time, it would be impossible to increase the number, if so heavily taxed an article as salt, which is one of the principal exports from Goa, were allowed to be passed at the minor posts, where the temptation to, and the facilities for, fraud would be very great. Accordingly Government in their Resolution No. 6401 of the 21st July 1894 accepted certain proposals submitted by me, the effect of which will be (*a*) that all the important routes on the frontier will be opened to ordinary traffic; but (*b*) the import of salt will be confined to the principal stations which are in charge of responsible and well-paid officers. The proposals, however, have only recently received the necessary sanction of the Government of India, and during the year under report the duty-collecting stations were the same as in the previous year both on the Goa and Daman Frontiers.

Collections.

72. The collections made at the duty-collecting stations (exclusive of duty on salt) and the fixed chouth paid by the Dharampor and Bánsda States were as under:—

Items.	1893-94.	1894-95.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Import duty	3,796 1 6	55,598 3 11	51,802 2 5	.....
Export duty	20,442 7 0	5,539 15 2	.....	14,902 7 10
Government share of Land Customs and transit duties in the Dharampor and Bánsda States	9,000 0 0	9,153 8 0	153 8 0	.....
Fines and confiscations ...	51 9 6	235 6 9	183 13 3	.....
Miscellaneous	23 0 0	128 0 0	105 0 0	.....
Total ...	33,313 2 0	70,655 1 10	52,244 7 8	14,902 7 10
Deduct Decrease ...			14,902 7 10	
Net Increase ...			37,341 15 10	

The increase of Rs. 51,802-2-5 in import duty is due to the Tariff Act having been in force for the whole of the year. The decrease of Rs. 14,902-7-10 is mainly due to the concession made in Government Resolution No. 930, dated the 2nd February 1893, under which rice may be exported into Goa free of duty by unauthorized routes. The loss caused by this concession cannot be accurately estimated, but it has certainly not been less than Rs. 12,000 and was probably much greater. The increase of Rs. 153-8-0 in Government share of Land Customs is due to the

fixed chouth paid by the Bansda State having been included. The increase of Rs. 183-13-3 under Fines and Confiscations is due to the larger number of Customs cases. The increase of Rs. 105 under "Miscellaneous" is due to increase in the Import duties. Fees for copies of documents are classed under "Miscellaneous."

Offences.

73. The number and results of the cases adjudicated under the Land Customs Act during the year under report as compared with those in the previous year are shown below :—

		Number of cases adjudicated.	Number of cases Transmuted.	Number of cases in which penalties were awarded.	Estimated value of property confiscated.	Amount realized by sale of confiscated property and fines.
					Rs. a. p.	Rs. a. p.
Goa Frontier ...	1893-94 ...	6	...	6	15 10 9	19 12 2
	1894-95. ...	212*	10	202*	340 0 10	169 4 0
Daman Frontier.	1893-94 ...	12	...	12	424 0 7	73 6 4
	1894-95 ...	28	1	27	511 7 3	56 2 9

*10 cases awaiting decision at the close of the year. The increase in the number of cases is due to the new Tariff Act.

Goa Frontier.

On the Goa Frontier there were 211 cases of carrying goods by unauthorized routes, 5 of passing goods without application for permission, and 6 of goods not tallying with applications for passes.

Daman Frontier.

There were 11 cases of carrying goods by unauthorized routes on the Daman Frontier, 13 of passing goods without application for permission, and 4 of goods not tallying with applications.

Customs arrangements at Castle Rock.

74. The introduction of the new Tariff Act entailed a complete revision of the arrangements for passing goods at the Railway Custom House at Castle Rock. The bulk of the traffic passing through the station is through traffic from or to Bombay and British Coast ports; and as the goods pass through foreign territory, they are in strictness liable to duty on importation by land at Castle Rock, or by sea at Bombay and other ports. But the levy of duty would have extinguished the traffic, and Government, therefore, exempted from payment of duty all goods passing from one part of British India to another through Portuguese territory. It then became necessary to provide means for the identification of such goods; and this was secured by the issue of covering certificates at Castle Rock to insure free entry at British ports of import, and at the British port of exports to insure free entry at Castle Rock.

This arrangement involved the examination of all dutiable through goods at Castle Rock, whether imported or exported; in the one case for the purpose of comparison with, and in the other for the issue of covering certificates. No pains were spared to make the procedure as simple as possible, but the examination of goods naturally implies detention and delay. The Railway authorities were slow to realize the necessities of the case. They resented the delays, and failed to see that the only possible alternative was the levy of duty, which would have caused greater delay, if indeed it did not stop all through traffic by this route. Instead of accommodating their arrangements to the requirements of the Customs Department, they wasted time in making fruitless complaints, and some months elapsed before the most simple and obvious measures for facilitating traffic under the new conditions were adopted. But when these measures were finally taken, it was found that the new regulations worked with perfect smoothness; and I am glad to be able to report that the conduct of business at Castle Rock is now on a very satisfactory footing. I have received few complaints of unnecessary delay, and in almost all cases in which complaints have been made, it has been found on inquiry that the delay was due to causes beyond the control of the Customs' officials.

Customs shed, Castle Rock.

75. The new shed and sidings constructed for the use of the Customs Department at Castle Rock were completed during the year, and have greatly facilitated the passing of goods, especially of Goa salt. Four scales, each of a capacity of two tons, have been placed at intervals along the platform inside the shed, and weighments are now made much more quickly and easily than before.

A'BKA'RI.

A'BKA'RI.

	Gallons excised.	Duty realized or assessed.
		Rs.
1879-80 ...	477,459	10,56,909
1880-81 ...	502,869	11,54,389
1881-82 ...	698,748	12,57,380
1882-83 ...	723,832	13,98,438
1883-84 ...	889,165	16,02,117
1884-85 ...	1,92,870	19,65,960
1885-86 ...	1,064,236	23,40,693
1886-87 ...	992,447	21,97,644
1887-88 ...	1,077,407	23,05,478
1888-89 ...	963,786	20,59,905
1889-90 ...	1,15,761	22,25,593
1890-91 ...	1,270,166	23,71,092
1891-92 ...	1,356,702	26,83,238
1892-93 ...	1,348,107	27,19,867
1893-94 ...	1,331,200	26,71,869
1894-95 ...	1,424,704	29,12,582

76. The transactions of the Department under this head show an increase of 93,404 gallons and an improvement of Rs. 2,40,993 in the revenue. This increase is due to larger removals to Bombay, all the Coast Districts (Thána, Kolába, Ratnágiri and Kánara) and Karáchi.

Removals classified.

77. The removals during the year may be classed as under :—

	Gals. pts.		Rs. a. p.
Country Liquor.			
For Bombay	4,00,295 2	Duty assessed and collected ...	15,46,031 5 10
,, Thána and Kolába ...	6,67,491 1	Do. but not collected ...	11,80,130 13 6
,, Ratnágiri and Kánara ...	24,689	Do. do, ...	27,232 0 11
,, Karáchi	47,107 6	Do. and collected ...	1,52,376 10 0
,, Russian Man-of-War ...	50 5	Do. but not collected ...	164 13 4
Total ...	14,24,633 7	Total ...	29,11,935 11 10
Rectified Spirits.			
Spirits of Wine	70 9	Duty assessed and collected ...	645 13 5
Grand Total ...	14,24,704 0	Grand Total ...	29,12,581 9 3

Increase in removals to Bombay.

78. The increase of 48,866⅝ gallons in removals to Bombay is due to greater activity in the mill industry which enabled mill hands to spare more money for luxuries, to the short supply of toddy liquor, and to the liquor shops not having been closed as they were during the previous year owing to the riots.

Janjira.

79. No indent was made during the year under report by the Janjira State owing to the requirements of the people having been met by toddy spirit manufactured locally.

Thána.

80. The increase of 5,441⅛ gallons in removals to the Thána District is insignificant and calls for no remark.

Kolába.

81. The increase of 21,814 gallons in removals to the Kolába District is probably due to the failure of the temperance movement and to people reverting to their old habits.

Ratnágiri and Kánara.

82. The increase of gallons 12,011½ and 2,335½ in removals to the Ratnágiri and Kánara Districts respectively is due to the growing popularity of mhowra spirit in these districts.

Karáchi.

83. The increase of 5,863⅜ gallons in removals to Karáchi, in spite of the enhancement in the rate of duty noted below, is due to the growing preference on the part of the people for mhowra liquor.

A supply of gallons 50⅛ was made to the Russian Man-of-War "Olvaying," and duty at the rate of Rs. 3 per Imperial gallon of 25° U. P. strength, with a *pro-rata* addition for increased strength, was recovered by the Collector of Customs, Bombay.

Spirit of wine.

84. There has been a slight falling off in the exports of the spirit of wine to Bombay due to circumstances explained in previous reports. The rate of duty was Rs. 6 per Imperial gallon of proof strength with a *pro-rata* addition for increased strength. The average strength and incidence of duty were 53·5 O. P. and Rs. 9-3-4 respectively as compared with 54·1 O. P. and Rs. 9-4-0 in the previous year.

Rate of duty in Bombay.

85. The rate of duty per gallon charged on removals to Bombay remained unchanged at Rs. 3 per Imperial gallon of 25° U. P. with a *pro-rata* addition up to 10° U. P. The average strength and incidence for duty stood at 21°·2 U. P. and Rs. 3-2-5 respectively against 21°·3 and Rs. 3-2-4 in 1893-94.

Rates of duty to Karáchi.

86. The rate of duty on exports to Karáchi, which had stood at Rs. 4 per gallon of proof strength spirit to 12° U. P., was from the 25th July 1894 enhanced to Rs. 5 per gallon, while the duty on liquor from 25° U. P. to 28° U. P. remained unchanged, *viz.*, Rs. 3 per Imperial gallon.

Rates of duty in Thana, Kolába, Ratnágiri and Kánara.

87. No change was made in the rates of excise duty on liquor removed to the Thána and Kolába Districts, which were Rs. 2-4 and Rs. 1-2 for Sálsette and Bassein and the whole of Kolába, Rs. 1-12 and Re. 0-14-0 for Dáhánu and Mahim, and Rs. 1-8 and Re. 0-12-0 for Umbargaon per gallon of 25° and 60° U. P. respectively. The rates of duty for the Kánara District were the same as in the previous year, namely, Rs. 1-6 and Rs. 1-1-7 per Imperial gallon of 25° U. P. and 40° U. P. strength respectively. Ratnágiri rates, which were Rs. 1-6-0 and Re. 0-11-0 per gallon of 25° U. P. and 60° U. P. strength, were raised from the 1st January 1895 to Rs. 1-8 and Re. 0-12-0 per Imperial gallon of the same strength.

Methylated spirit.

88. No methylated spirit was removed during the year under report.

Collections.

89. The following table shows the total amount collected by the Department during this year as compared with the last :—

Items.	1893-94.	1894-95.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Still-head duty on country spirits manufactured at Uran and exported to Bombay	13,00,200 9 7	14,46,681 5 10	1,46,480 12 3	.....
2. Do. do. do. to Karáchi	1,81,360 9 0	1,51,725 7 4	29,634 1 8	.....
3. Do. do. do. exported to Madras	.....	.....	.....	.....
4. Do. do. on rectified spirits	739·4·4	442·13 5	.....	96 0 11
5. Local fees over and above paid by the distillers at the rate of eight per gallon of spirit removed to Bombay, Thána, Kolába, Ratnágiri, and Kánara	41,608 15 8	44,249 4 3	2,639 4 7	.....
6. Miscellaneous	224 2 4	218· 5 7	.....	96 4 9
Total	15,64,134 5 11	17,42,938 2 5	1,77,798 2 2	99 5 5
Deduct Decrease			99 5 5	
Net Increase			1,77,698 12 9	

5 (a). Rs. 844·2·8 on account of exports to Karáchi and Rs. 1,681·14·4 on account of liquor supplied to the Russian man-of-war were remitted during 1894-95.

The increase under items Nos. 1, 2 and 5 is due to larger exports to Bombay, Karáchi and the Coast districts.

The decrease in item No. 4 is due to smaller exports of spirit of wine to Bombay.

The decrease in item No. 6 is trifling, and calls for no remark.

EXPENDITURE.

90. The expenditure incurred by this Department in connection with the management of the Uran Distilleries during 1894-95 as compared with the previous year is shown below :—

Items.	1893-94.	1894-95.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Pay of establishment ...	21,249 5 10	21,654 14 10	405 9 0	.....
2. Travelling allowance to establishment	19 10 0	31 4 3	11 10 3	.....
3. Petty supply allowance ...	120 0 0	120 0 0	.....	.....
4. Service stamps and postage.	69 2 0	84 0 0	14 14 0	.....
5. Dead-stock articles ...	0 0	10 2 0	.....	2 14 0
6. Refund of establishment cess	19,856 3 7	16,893 2 8	.....	2,963 0 11
7. Telegram charges	.....	.....	.....	.....
8. Clothing for peons	1,200 0 0	363 0 0	.....	837 0 0
9. Municipal taxes	14 8 0	10 0 0	.....	4 8 0
10. House-rent and hutting money	776 7 9	480 5 8	.....	296 2 1
11. Miscellaneous	.....	.....	.....	.....
12. Petty construction and repairs	8 6 0	9 6 0	1 0 0	.....
Total ...	43,356 11 2	39,686 3 5	433 1 3	4,103 9 0
		Deduct Increase ...	.....	433 1 3
		Net Decrease ...	.....	3,670 7 9

The increase of Rs. 405-9-0 in item No. 1 is due to the grant of a personal allowance of Rs. 150 per mensem to Mr. Carrel, Supervisor, Uran Distilleries, as sanctioned in Government Resolution, Revenue Department, No. 5, dated the 3rd January 1895.

The decrease of Rs. 2,963-0-11 in item No. 6 is due partly to less recoveries on account of establishment cess in 1893-94 than in 1892-93, and partly to additional deduction from the cess on account of exchange compensation due to the Supervisor and Assistant Superyisor, Uran Distilleries.

The decrease of Rs. 837 in item No. 8 is due to the supply of light clothing only to the Distillery peons during the year under report.

The decrease of Rs. 296-2-1 in item No. 10 is due to no special adjustments by debit to excise and credit to Public Works Department having been made as in 1893-94.

Charges under other heads do not show any noticeable difference.

The charges on account of petty supply, petty construction and repairs, and dead-stock articles were incurred from the contract grant of Rs. 200 for the Uran Distilleries, and no excess expenditure over the total grant has occurred during the year.

ALLOWANCES AND ASSIGNMENTS.

ALLOWANCES AND ASSIGNMENTS.

91. The expenditure incurred under this head during the year under report amounted to Rs. 21,609-13-2 against Rs. 38,907-3-2 in the previous year. Of this amount Rs. 8,258-9-10 were paid towards the awards of the Goa Mixed Commission and Rs. 13,351-3-4 on account of service haks. The increase of Rs. 233-6-4 in service haks is due to some arrears having been paid in the Khárighoda Range.

LOCAL FUNDS.

LOCAL FUNDS.

Rates of port dues.

92. The rates of port dues in both the Northern and Southern groups remained unaltered during the year, viz. 3 annas per ton in case of sailing vessels and 1½ annas per ton in the case of steamers, payment at any port of the group clearing the vessel at all ports of the same group for 30 days.

93. The surplus balances invested in Government paper on account of the Northern and Southern groups up to the end of the year was — Investment of surplus balances.

	Rs.
Northern Group Ports Fund ...	... 61,200
Southern Group Ports Fund ...	... 1,11,700

94. The buoys, beacons and light-houses were effectually maintained and kept in good order during the year. Buoys, Beacons and Light-houses.

Lights in the Northern Division.

95. *Tápti Light.*—The new burner to burn heavy mineral oil, referred to in paragraph 100 of the last year's report, was fixed by Mr. McCann on the 19th September 1894. Northern Division.

96. *Piram Light.*—The new burner to burn heavy mineral oil was fitted immediately after the close of the year. These new burners have proved most satisfactory, and both these lights have gained greatly in power and distinctness.

97. *Lohára.*—The materials for the new light have been carried to the spot, and will be fixed during the current year.

98. *Dándi Light.*—The mast still continues to stand in spite of its apparently precarious position. Arrangements will be made to remove it to a point further inland at the beginning of the next fair season.

Lights in the Southern Division.

99. *Vaitápur Light.*—As already stated in paragraph 104 of the last year's report, this light was exhibited throughout the year under report. Southern Division.

100. *Vengurla Rock Light-house.*—The landing stage referred to in paragraph 106 of the last year's report being damaged and unsafe, has been removed by the Public Works Department, and the only means of access to the light-house now is by the iron ladder on the other side of the rock. The attention of the Executive Engineer, Ratnágiri, will be invited to this state of things, and he will be requested to remedy it at an early date.

101. *Tadri and Bhatkal Lights.*—Quarters for the establishment maintained at these lights were under construction towards the end of the year under report, and it is hoped that they have been completed by this time.

102. The new Gogha light was exhibited from the 1st April 1895. The apparatus for the lights at Jaygad and Harnai, provision for which was sanctioned by Government in their Resolution in the Revenue Department, No. 1862, dated the 12th March 1894, have been received; but the Assistant Collector in charge Coast Guard Service, Mr. McCann, had no time for their erection, as he was employed during the greater part of the year in putting up the new lights at Jafrabad and Nanowli (Janjira State) and in carrying out the improvements in the Northern Division sanctioned in Government Resolution No. 5869, dated the 14th August 1893, Revenue Department.

103. The lightning conductors attached to the several light-houses were tested by officers of the Public Works Department and found to be in good order.

104. All the light-houses were repeatedly visited and inspected during the year by the Sarkárkuns, Coast Guard Inspectors and Assistant Collectors. They were efficiently maintained throughout the year, and the conduct of the establishment has on the whole been satisfactory.

Collections.

105. The following table shows the revenue collected during the year as compared with the collections in the previous year:—

Items.	1893-94.	1894-95.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Ports Fund—				
Port-dues	29,222 4 6	28,651 4 11	.....	570 15 7
Proceeds of goods washed ashore	2,467 14 5	2,017 3 7	.....	450 10 10
Proceeds of useless articles...	12 8 0	51 0 0	38 8 0	.....
Advances refunded by the Public Works Department and the Local Board ...	2,749 5 1	103 1 5	.....	2,646 3 8
Miscellaneous	22 6 11	11 12 8	.....	10 10 3
Interest on Government Promissory Notes	2,411 10 4	2,747 5 0	335 10 8	.....
Total Northern Division ...	36,886 1 3	33,651 11 7	374 2	3,678 8 4
Southern Ports Fund—				
Port-dues	47,920 11 4	49,319 0 10	1,798 5 6	...
Proceeds of goods washed ashore	1,501 2 3	2,098 8 0	597 5 9	.....
Proceeds of useless articles...	13 12 10	23 6 11	9 10 1	...
Advances refunded by the Public Works Department.	70 12 0	366 13 8	296 1 8	.....
Miscellaneous	83 1 9	38 9 7	.....	44 8 2
Interest on Government Promissory Notes	3,864 0 8	5,014 4 7	1,150 3 11	.....
Fines	37 6 6	26 0 0	....	11 6 6
Contribution for wharves ...	660 0 0	1,160 0 0	500 0 0	.....
Total Southern Division ...	53,750 15 4	58,046 11 7	4,351 10 11	55 14 8
Grand Total ...	90,637 0 7	91,698 7 2	4,725 13 7	3,734 7 0
		Deduct Decrease ...	3,734 7 0	
		Net Increase ...	991 6 7	

Northern Group.

106. The decrease of Rs. 570-15-7 under "Port-dues" and Rs. 450-10-10 under "Proceeds of goods washed ashore" is in the receipts of the Surat Táluka and is ascribed to the falling off in the trade.

The decrease of Rs. 2,646-3-8 under "Advances refunded by the Public Works Department" is due to works entrusted to the Public Works Department having been executed, and not deferred, as was the case in the previous year.

The increase of Rs. 335-10-8 under "Interest on Government Promissory Notes" is due to commission allowed under the terms of the Government of India's Notifications Nos. 3257 to 3259, dated the 30th June 1894, for conversion of notes of the 4 per cent. loan of 1st May 1865.

The fluctuations in other items are trifling and call for no remarks.

Southern Group.

107. The increase of Rs. 1,798-5-6 under "Port-dues" is due to larger exports of the jungle produce from the Tárápur Táluka and to increased collections at the Huzúr Treasury.

The increase of Rs. 597-5-9 under "Proceeds of goods washed ashore" is due to the number of wrecks which occurred in the Ratnágiri Range during the October cyclone.

The increase of Rs. 296-1-8 under "Advances refunded by the Public Works Department" is due to the recovery of the unexpended balance from the sum advanced for effecting repairs to the Port Fund buildings in the Ratnágiri, Trombay and Kárwár Tálukas.

For the increase of Rs. 1,150-3-11 under "Interest on Government Securities," *vide* remark under the same head for Northern Ports Fund.

The fluctuations in other items are trifling and do not call for remarks.

108. The various items of expenditure incurred by this Department to the debit of the Port Funds during the year are contrasted below with the corresponding items in 1893-94 :— Expenditure.

Items.	1893-94.	1894-95.	Increase.	Decrease.
Northern Ports Fund.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Collection and Management—				
Establishment...	343 3 5	320 5 2	.....	22 14 3
Contingencies	12 0 0	12 0 0	.....	.....
Contribution to Coast-guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Removal of waifs	5 3 4 0	854 4 11	271 0 11	.....
Pensions and Gratuities ...	335 14 1	340 14 11	5 0 10	.....
Vessels, Boats, and Buoys—				
Establishment...	530 0 0	530 0 0	.....	.....
Contingencies	673 15 6	24 10 3	.....	649 5 3
Investment in Government Securities	29,960 4 6	.....	.....	29,960 4 6
Purchase and maintenance of Buoys	1,493 1 0	648 2 0	.....	844 15 0
Ferry hire	30 0 0	30 0 0	.....	.....
Beacons and Light-houses—				
Establishment...	3,737 15 2	3,737 11 0	.....	0 4 2
Contingencies	5,318 4 5	2,476 13 2	.....	2,841 7 6
Travelling allowance to Establishment	54 0 0	17 13 0	.....	36 3 0
Refunds	3 12 9	388 2 4	384 5 7	.....
Accountant General's Audit Fees	113 0 0	102 0 0	.....	11 0 0
Construction and Repairs—				
By Public Works agency ...	5,410 8 0	7,052 0 0	1,641 8 0	.....
By Civil agency	1,128 1 10	1,986 3 4	858 1 6	.....
Total Northern Ports Fund...	54,727 4 11	23,521 0 1	3,160 0 10	34,366 5 8
Southern Ports Fund.				
Collection and Management—				
Pay of Port Officer	2,615 4 10	2,799 4 6	183 15 8	.....
Do. of Establishment ...	878 1 10	991 11 4	113 9 6	.....
Contingencies	148 5 4	127 14 5	.....	20 6 11
Contribution to Coast-guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Investment in Government Securities	39,428 7 4	.....	.....	39,428 7 4
Vessels, Boats, and Buoys—				
Establishment	2,562 2 4	2,274 12 4	.....	287 5 0
Contingencies	1,261 11 4	802 14 6	.....	458 12 10
Purchase and Maintenance of Buoys	2,422 8 3	984 1 3	.....	1,438 7 0
Contribution to Life Boat ...	.....	300 0 0	300 0 0	.....
Beacons and Light-houses—				
Establishment...	70,251 5 11	70,412 6 3	161 0 4	.....
Contingencies	6,403 9 5	4,332 10 4	2,199 0 11	.....
Refunds	739 14 7	1,016 12 3	276 13 8	.....
Removal of Waifs and Salvage	2,045 6 1	606 4 10	.....	1,559 1 3
Travelling Allowance to Establishment	36 2 3	12 10 0	.....	23 8 3
Accountant General's Audit Fees	175 0 0	161 0 0	.....	14 0 0
Miscellaneous	4 10 11	.....	.....	4 10 11
Construction and Repairs—				
By Public Works agency ...	5,570 5 3	7,406 4 0	1,835 14 9	.....
By Civil agency	810 15 10	936 11 5	125 11 7	.....
Pensions and Gratuities ...	305 12 8	324 11 4	18 14 8	.....
Total Southern Ports Fund...	70,739 12 2	42,463 0 9	5,928 1 1	43,234 12 5
Total Northern and Southern ...	1,25,497 1 1	66,984 0 10	9,088 1 11	77,601 2 2
			Deduct Increase ...	9,088 1 11
			Net Decrease ...	68,513 0 3

LIBRARY OF THE BOMBAY

Northern Ports Fund.

109. The increase of Rs. 271-0-11 under "Removal of Waifs" is due to ordinary fluctuations. The increase of Rs. 384-5-7 under "Refunds" is due to the refund allowed to Messrs. Lyon & Co. on account of sale-proceeds of waifs proved to be their property, and to increase in refunds paid at the Surat and Táráipur Talukas. The increase of Rs. 1,641-8-0 under "Construction and Repairs" by the Public Works agency is due to the advance made for repairs to the slope of the sluice gate near the Gogha Custom House and for making additions and alterations to the khalasis' quarters at Deojagan. The increase of Rs. 858-1-6 in "Construction and Repairs by Civil agency" is owing to the construction of new iron structures for the Gogha and Lohára Lights.

The decrease of Rs. 649-5-3 under "Vessels and Boats—Contingencies" is due to a less expenditure on new boats. The decrease of Rs. 29,960-4-6 under "Investment in Government Securities" is due to no investments having been made.

The decrease of Rs. 844-15-0 under "Purchase and Maintenance of Buoys" is accounted for by the fact that no buoys were purchased as in 1893-94. The decrease of Rs. 2,841-7-6 under "Light-house Contingencies" is due to no lamps or burners having been supplied to the Perim and Tápti Lights as in the previous year.

The increase or decrease under other items is trifling and calls for no remarks.

Southern Ports Fund.

110. The increase of Rs. 183-15-8 in the "Pay of the Port Officer" is due to the increase in the rate of the Exchange compensation allowance paid to the Port Officer, Kárwár. The increase in "Pay of Establishment" (Rs. 116-9-6) is due to the permanent incumbent on the Huzúr Establishment having been on deputation, and a substitute having been engaged for about 8 months in 1893-94. The increase of Rs. 161-0-4 is due to the establishment sanctioned for the Port Light at Vengurla not having been employed during the monsoon of 1893-94, as the light was not then exhibited. The increase of Rs. 2,809-0-11 under "Light-house Contingencies" is due to a pair of occulting lights having been ordered from England for the Harnai and Jaygad Port lights. The increase of Rs. 276-13-8 under "Refunds" is due to larger refunds at Viziádurg on account of Port dues. The increase of Rs. 1,833-14-9 under "Construction, Public Works agency" is due to light-keepers' quarters at Tadri and Bhatkal having been constructed during the year. The increase of Rs. 135-11-7 under "Construction by Civil agency" is due to the construction of a new mole at Kelva Bandar. The increase in "Pensions" is due to pension paid from the Bánkot Customs Office as per Government Resolution, Financial Department, No. 4201, dated the 2nd December 1893.

The decrease of Rs. 39,428-7-4 under "Investments" is due to no amount having been invested during the year. The decrease of Rs. 458-12-10 under "Vessels Contingencies" is due to smaller supply of oil, stores, &c., to the Chhabina at Vengurla and Kárwár during the year. The decrease of Rs. 1,433-7-0 under "Purchase and Maintenance of Buoys" is due to, as compared with those in 1893-94, a smaller number of chains and shackles having been purchased. The decrease of Rs. 1,559-1-3 is due to the smaller number of wrecks in the Ratnágiri and Panvel Tálukas than in the previous year.

The fluctuations in other items are trifling and require no comment.

111. The uninvested balances on 31st March 1895 were as shown below :—

	Northern Group Ports Fund.	Southern Group Ports Fund.
	Rs. a. p.	Rs. a. p.
Balance on 1st April 1894 ...	29,961 9 5	35,264 0 8
Receipts in 1894-95	33,581 11 7	58,046 11 7
	63,543 5 0	93,310 12 3
Less expenditure incurred in 1894-95.	23,521 0 1	43,463 0 9
Balance on 31st March 1895 ...	40,022 4 11	49,847 11 6

112. The following are the particulars of other Excluded Local Funds in charge of this Department. The figures together with those of Port Funds make up the totals shown under the heading "Port Dues," &c. "Local Funds" in the table subjoined in paragraph 6 :—

Tankaria Dharam Talão Fund.

Items.	1893-94.	1894-95.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Revenue	59 0 0	50 12 0	.....	8 4 0
Expenditure ...	59 13 5	60 0 0	0 2 7	...

Cambay and Jambusar Ferry Fund.

Items.	1893-94.	1894-95.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Revenue	60 3 6	66 3 6	6 0 0	...
Expenditure ...	.....	.....	.....	...

Horse Fund.

Items.	1893-94.	1894-95.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Revenue	2,350 12 2	2,501 5 0	150 8 10	...
Expenditure ...	5,489 7 3	2,106 0 5	.....	3,383 6 10

NATIVE PASSENGER SHIPS' ACT.

NATIVE PASSENGER SHIPS' ACT.

113. There were no cases under this Act during the year under report.

114. Messrs. Shepherd and Company have continued to hold the monopoly of the cargo and passenger traffic by steamers from Bombay to Marmagão and Mangalore, the arrangements and the number of boats being the same as in the preceding year.

115. The system of licensing boats for the conveyance of passengers between the steamers and the ports of call has on the

whole worked smoothly, and no cases of infraction of the licenses have occurred during the year.

116. The Captain of the S. S. "Rajapuri" having refused to produce his cargo book when asked to do so by the Sarkárkún at Málvan was fined Rs. 30. With this exception Messrs. Shepherd and Company's arrangements were satisfactory.

CONTRABAND OPIUM.

CONTRABAND OPIUM.

117. The efforts made to improve the efficiency of the Northern Frontier Force, to which allusion was made in the report for 1893-94, bore fruit this year in a series of remarkable seizures of contraband opium. The number of cases was only 136 as compared with 173 in the previous year, but the quantity of opium seized rose from 11 sers $48\frac{7}{16}$ tolás to 16 maunds, 14 sers and $9\frac{5}{16}$ tolás. One hundred and forty-seven persons were arrested and prosecuted, of whom 138 were convicted and 9 acquitted, the percentage of convictions on prosecutions being 93·8. The estimated value of confiscations, including 5 carts, 16 bullocks and 1 camel, was Rs. 14,122-3-1 as against Rs. 590 in the previous year.

Important cases.

118. I give below some particulars of the most important cases detected :—

(*a*) On the 20th March 1894, Mr. Moon, the Inspector of the Jhajam Beat, searched the house of a sádhu at Madhutra in the Pálanpur Agency. He found three-quarters of a ser of contraband opium concealed under the idols; but having reason to believe that the sádhu had received a larger quantity he questioned him, with the result that the sádhu produced 38 lbs. 27 tolás of opium packed in saddle bags and concealed near the village threshing floor. The sádhu was convicted in respect of the smaller quantity, but the Magistrate, the Native Assistant Political Superintendent of Pálanpur, held that his connection with the larger amount was not proved, and acquitted him on that charge.

(*b*) On the 29th April 1894, two persons, Gangárám Gopálsing of Sekur in Jodhpur and Dayárám Durgábharti of Rámpura in Málwa, came mounted on a camel to the Alwas Tank west of Jhajam. They made off in the direction of the Runn, but were pursued and captured by a party stationed by Mr. Moon for the purpose of intercepting them. It was found that they had with them 42 lbs. of contraband opium. On conviction they were each sentenced to nine months' rigorous imprisonment, and Rs. 200 were paid as rewards to the captors, while Mr. Moon received a special reward of Rs. 100.

(*c*) On the 5th June 1894, Mr. Lake, Inspector of the Railway Beat, searched the house of one Manáji Pitámbar, who was suspected of dealing in contraband opium at Wadhwán. No opium was found in his house, but Mr. Lake having reason to believe that he had relations with a widow living close by, proceeded to search her house. A receptacle was found in the floor covered with a stone slab, over which a box was placed and undoubtedly used for the storage of opium, but it was empty. Mr. Lake, however, noticing that the woman leant against the open house-door, asked her to move, and a small cupboard was discovered concealed behind the door. This was found to contain 13 lbs. 26 tolás of opium. Both Manáji Pitámbar and the woman were convicted in the Court of the First Class Magistrate, Wadhwán City, and sentenced, the first to a fine of Rs. 800 and two months' rigorous imprisonment, and the second to a fine of Rs. 200.

(*d*) On the same day Mr. Lake made another seizure of 11 lbs. 10 tolás of opium in Wadhwán. In this case the bulk of opium was concealed in the false top of a cupboard, a small quantity for the consumption of customers being kept tied up in cloth under the tiles of the roof. The accused was convicted and sentenced to pay a fine of Rs. 500.

(*e*) On the 11th June 1894, Mr. Lorimer, Inspector of the Goria Beat, searched the house of the licensed opium vendor of the Lakhtár State at Lilápur and found 39 lbs. 30 tolás of contraband opium. The accused, whose offence was aggravated by the fact that he was the licensed vendor of the State, was sentenced to six months' simple imprisonment and a fine of Rs. 1,000.

(*f*) Mr. Lorimer also arrested a notorious smuggler, who had long escaped detection, in the act of removing 14 lbs. 25 tolás of opium from the Ahmedabad Railway Station. The accused was convicted and sentenced to three months' rigorous imprisonment and to pay a fine of Rs. 300, or, in default, to undergo a further term of imprisonment for three months.

(*g*) On the 13th February 1895, Mr. Lake, Inspector of the Railway Beat, stopped and searched four carts between Umrála and Ránpur in the Dhandhuka Táluka and found 1,099½ lbs. of opium ingeniously concealed in the sides of the carts. In Gujarát, carts frequently have a mat of woven twigs placed round the sides. In the case of the carts used for smuggling, each mat, if flattened out, would make a mat 23 feet long by 5 feet broad. This mat was folded double and placed round the sides of the cart with the edges uppermost. The opium was then packed in the space between, the edges drawn together, and light bamboos fixed along the top to conceal the join. The edges of the mat at the back of the cart were frayed out so as to make it appear that the mat was single, and the bulge caused by the opium was concealed by a back board placed where the bulge began. The cartmen stated that they had been hired to convey the opium from Rutlam to Vichia in the Jasdán State of Káthiáwár. Of the seven men implicated, four, being the owners of the carts, were sentenced each to one year's rigorous imprisonment, and the other three, who were servants, each to six months' rigorous imprisonment. A sum of Rs. 5,000 was assigned for the payment of rewards to the persons concerned in the capture. This case is perhaps the most important ever detected on the frontier, both as regards the quantity of opium seized and the method of smuggling exposed. It takes rank with the famous case in which a sentry indolently kicking at an innocent looking log trailed behind a cart, found that it was hollow and full of opium and earned a small competence for himself by his lucky kick.

119. The opening of the Godhra-Rutlam Railway offers a new route for the smuggling of opium into Gujarát, and men of the Northern Frontier force have been stationed at the principal stations on the line as a preventive measure. One important seizure of 12 lbs. was made by Mr. Lake at Salia near Piplod, and there were several cases of less importance.

120. The greater part of the opium seized was seized either in or *en route* to Káthiáwár. It is greatly to be desired that the Darbárs should take more effectual measures to suppress the traffic. It would be interesting to know how many cases have been detected by the Darbár officers themselves and

CONTRABAND OPIUM.

how they have been dealt with. They certainly show no gratitude for the detection of offences by officers of this Department, and, however important the cases may be, they seldom grant any rewards beyond the minimum which they are compelled to grant under the rules. The result is that in several instances special rewards have had to be given by Government for the detection of offences in Káthiáwár, although the Darbárs receive two-thirds of the pass fees on licit opium consumed in their States in consideration of their using every effort to suppress the contraband traffic.

PETROLEUM.

PETROLEUM.

121. As reported in paragraph 124 of the last year's Administration Report, petroleum which has already been imported, paid duty and undergone test at Bombay, is allowed to be imported at Castle Rock *vid* Marmagão on satisfactory proof of identity.

122. During the year under report, 13,52,512 gallons of petroleum were imported at Castle Rock for transmission to places above the Ghâts against 20,03,222 gallons in the previous year. The decrease of 6,50,810 gallons is attributed to the rise in prices which took place during the latter part of the year owing to the operations of a ring of speculators in the United States.

CONCLUDING REMARKS.

CONCLUDING REMARKS.

Maps.

123. The maps attached to the report are similar to those used for reports in the previous years.

Casualties.

124. Amongst the superior staff of the Department, Mr. Dickinson, the Assistant Collector of Salt Revenue, Ratnágiri Range, died in October last.

Northern Frontier.

125. Ten sepoys were dismissed the service, 23 peons and one savár were degraded, 337 peons and 43 savárs were fined, and 134 peons resigned or deserted on the Northern Frontier during the year.

Khárághóda.

126. In the Khárághoda Range, 5 peons were dismissed the service, 10 resigned, 16 were fined, 3 died, and 5 deserted the service.

Surat Range.

127. In the Surat Range a sarkárkún and a bandar kárkún were degraded for gross and wilful neglect of duty, and 19 peons and 1 khalási were dismissed the service for various offences.

Southern Division.

128. In the Southern Division 5 kárkúns were dismissed — one for forging a document and the others for levying black mail from traders at the Uran Barge. Seven clerks and kárkúns were degraded for neglect of duty; 21 peons were dismissed the service for various offences.

Goa Frontier.

129. On the Goa Frontier one jemádár and 17 peons were dismissed the service for various offences.

130. I have received much assistance from Mr. T. M. Cotgrave, the Deputy Collector of Salt Revenue, S. D., whose long experience and intimate acquaintance with the Salt and Customs work of the Southern Division have proved most useful.

131. Mr. H. G. Bulkley, ably seconded by Khán Sáheb Gulám Mustáfa, has again done a good year's work at Khárághoda. The successful storage of the largest crop of salt yet brought into store at Khárághoda was in great measure due to his exertions.

132. The great improvement which I have had the pleasure of recording in the efficiency of the Northern Frontier force must be placed to the credit of Mr. E. P. Close. The men have been

smartened up, and a new and better spirit is apparent among all ranks of the force.

133. Mr. C. A. Pogson's management of the Goa Frontier Range has left nothing to be desired. The introduction of the new Tariff Act and the consequent changes made in the Customs arrangements at Castle Rock made his task a peculiarly difficult one, in face of the opposition offered by the Railway authorities. But by steady adherence to the regulations and the exercise of tact and discretion he contrived to overcome all difficulties, and the traffic at Castle Rock has now settled down to a smooth and regular course.

134. Mr. McCann, the Assistant Collector in charge Coast Guard Service, continues to render valuable service in maintaining the boats of the Department in a thoroughly efficient state and improving the light-houses on the coast.

135. The Uran Distilleries have, as usual, been admirably managed by the Supervisor, Mr. Carrel.

136. Among the Inspectors I desire to bring to your special notice the names of Mr. Lake; Mr. Lorimer and Mr. Moon, who have exerted themselves, with much success, to prevent and detect opium smuggling on the Northern Frontier; of Mr. Judge, who as Senior Inspector on the Daman Frontier did much to bring the line into a state of efficiency; and of Messrs. Brendon, Dart, Pain and Devlin, who have done good service on the Goa Frontier.

137. Two Inspectors, Mr. Judge and Mr. Macnamara, have been selected to act as Assistant Collectors, and I believe they will fully justify their selection.

138. Ráo Sáheb Sitárám Mahipat, Sarkárkún of Uran, Ráo Sáheb Harischandra Gopálji, Sarkárkún of Dhárásna, and Ráo Sáheb Rámchandra Yeshwant Choubal, Sarkárkún of Bassein, have again done well; and Mr. Vináyakráo Mádhavráo More, Customs Manager at Castle Rock, also deserves special mention.

139. My acknowledgments are also due to Mr. N. R. Oliver, Assistant Collector in charge of the Chief Account Office, and his Head Accountant, Mr. Ganesh Pándurang Kelkar, for their punctuality in the preparation of the statistical returns which has enabled me to complete this report some weeks earlier than usual.

I have the honour to be,
Sir,
Your most obedient Servant,
J. L. JENKINS,
Acting Collector of Salt Revenue.

THERN PORTION.

MAP

OF THE

BOMBAY PRESIDENCY

PREPARED FOR THE

COLLECTOR of SALT REVENUE

MAP
of the
DAMAN FRONTIER
prepared for the
Collector of Salt Revenue

Scale 1 Mile to an Inch

Drawn & Litho. Govt. Photozincko. Office Poona 1935.

MAP

OF THE

MBAY PRESIDENCY,

PREPARED FOR THE

LLECTOR OF SALT REVENUE.

RN PORTION.

Sawant Wadi
Ramghat Road to Belgaum
BELGAUM
Khanapur
Nerse
Gunjee
Londa Junction
Dharwar
Supa
PANJIM
GOA
MORMUGAO
KARWAR
MAP
of the
GOA FRONTIER
prepared for the
Collector of Salt Revenue.
Scale 8 Miles to an Inch
Foreign Territory
Wari Pranti
Karwar Taluka
Khanapur Taluka
Supa Taluka
Ratnagiri District
Railway Line

Statement No. I., showing the Sanctioned Strength of Establishment of the Salt Department according to Grades for the Year 1894-95.

	Rs. 1,500.	Rs. 1,000.	Rs. 800.	Rs. 600.	Rs. 450.	Rs. 400.	Rs. 350.	Rs. 300.	Rs. 275.	Rs. 250.	Rs. 200.	Rs. 175.	Rs. 150.	Rs. 125.	Rs. 100.	Rs. 70 to 90.	Rs. 51 to 75.	Rs. 26 to 50.	Rs. 11 to 25.	Rs. 10 and below.	Total.	Remarks.
Collector	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	
Deputy Collector	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	
Assistant Collectors ...	...	...	3	2	3	...	2	1	...	...	...	...	...	...	...	...	...	...	...	...	11	
Coast Guard Superintendent ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Do. Inspectors ...	...	...	...	...	...	...	...	...	...	1	2	1	2	1	2	...	6	...	...	...	15	
Supervisor and Assistant Supervisor, Uran Distilleries	...	...	...	...	1	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	2	
Superintendent of Salt Depôt ...	...	...	...	...	...	...	...	1	...	...	1	...	1	...	1	...	...	...	...	...	4	
Sar-Kárkúns, Special officer and Custom Manager	...	...	...	...	...	...	...	...	...	2	2	1	4	3	4	4	12	3	...	...	35	
Darogas and Preventive Officers ...	...	...	...	...	...	...	...	...	...	...	...	2	2	3	7	1	2	...	...	...	17	
Inspectors	...	...	...	...	...	2	...	4	...	2	5	2	5	...	2	1	7	1	...	...	31	
English Clerks	...	...	...	...	...	...	...	...	...	...	...	...	1	...	2	1	1	35	31	...	71	
Kárkúns	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	2	216	406	...	625	
Bisildárs	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	...	...	3	
Mounted Force	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	110	...	...	110	
Petty Officers	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	428	13	444	Total for 1893-94 ... 6,251
Sepoys	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,464	4,464	Plus net increase vide remarks made below 18
Khalásis, Watermen and Menials ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	76	365	435	
Total ...	1	1	3	2	4	2	2	6	1	5	10	6	15	7	20	7	30	374	941	4,832	6,269	Total for 1894-95 ... 6,269

11 Additional Shikari establishment agreed to by farmers of Salt Works entertained during 1893-94 and sanctioned in Government Resolution, Revenue Department, No. 489, dated 21st January 1895, as per details shown below :—

3 Trombay Tálúka, 1 peon at Rs. 9 $\frac{12}{mo}$; 1 peon at Rs. 8 $\frac{12}{mo}$ and 1 peon at Rs. 9 $\frac{4}{mo}$.

2 Matunga Tálúka, 2 peons at Rs. 9 each $\frac{12}{mo}$.

1 Uran Tálúka, 1 peon at Rs. 9 $\frac{4}{mo}$.

5 Ghodbandar Tálúka, 1 peon at Rs. 9 $\frac{12}{mo}$; 2 peons at Rs. 8 $\frac{12}{mo}$ and 2 peons at Rs. 9 $\frac{6}{mo}$.

11

4 Kárkúns, 2 at Rs. 25 each and 2 at Rs. 20 each on the Goa Frontier, sanctioned in Government Resolution, Revenue Department, No. 3160, dated 15th June 1894.
1 Kárkún at Rs. 15 on the Daman Frontier sanctioned in ... do. ... do.
1 Kárkún at Rs. 15 $\frac{6}{mo}$ at Kolak, sanctioned in ... do. ... do.
1 peon at Rs. 8 $\frac{12}{mo}$ in Bulsár, sanctioned in ... do. ... do.

Total ... 18

J. L. JENKINS,
Acting Collector of Salt Revenue.

Statement No. II, showing the Constitution and Operations

Number and Name of Division.	Number of Talukas.	Names of Talukas.	Names of Collectorates and Districts.	Strength of Establishment.					Establishment.					Salt.	
				Collector.	Deputy Collector.	Assistant Collectors.	Coast Guard Inspectors.	Sea Customs, Douglass, Inspectors, Superintendents, Depôt Superintendents.	English Officers.	Natives.	Mounted Force.	Amaldars, Sepoys, Khalasis, and other Menials.	Total.	Number of Salterns.	Number of Salt Works.
1. Northern Division.	1	Northern Frontier Preventive Line	Palánpúr	...	...	1	...	17	1	25	113	1,038	1,196	...	...
			Káthiáwár												
			Amedabad												
	2	Khárághoda and Ahmedabad ...	Ahmedabad	...	...	1	...	6	12	17	...	235	271	2	2
	3	Dholera	Ahmedabad ...	...	...	...	...	1	1	4	...	14	20	...	...
	4	Gogha		...	...	...	...	1	1	1	...	9	12	...	...
	5	Cambay	Kaira	...	...	...	...	1	...	1	...	14	16	...	...
	6	Jambusar	Broach	...	...	...	...	1	1	2	...	40	43	...	...
	7	Broach		...	...	...	...	1	1	3	...	23	27	...	...
	8	Surat	Surat	...	...	1	7	1	2	13	...	136	151	...	...
	9	Párdiga		...	...	...	...	2	...	16	...	63	81	1	1
	10	Balsár		...	...	...	...	1	1	8	...	42	52	...	...
	11	Daman Frontier	Surat and Thána ...	...	...	...	...	3	...	9	...	269	278	...	...
2. Southern Division.	12	Umbargaon	Thána	...	...	...	...	1	1	8	...	42	52	1	1
	13	Tárapur		...	...	...	...	1	1	9	...	36	47	...	...
	14	Bassein		...	...	...	...	2	1	41	...	293	342	7	28
	15	Ghodbandar		...	...	...	...	2	1	58	...	348	410	9	46
	16	Trombay		...	1	2	7	3	4	52	...	283	354	4	24
	17	Mázágaon	Bombay	...	...	...	...	2	1	34	...	184	221	6	26
	18	Panvel	Kolába	...	...	...	...	2	1	23	...	172	208	6	19
	19	Uran		...	...	1	...	6	10	62	...	409	483	11	80
	20	Karanja		...	...	...	...	2	1	29	...	164	197	4	28
	21	Sánkot		...	...	...	...	2	1	34	...	182	218	5	32
	22	Alibág		...	...	...	...	1	1	8	...	42	52	...	...
	23	Sawantvary	Ratnágiri	...	...	...	...	1	1	8	...	25	35	...	...
	24	Anjanvel		...	...	...	...	1	1	9	...	24	35	...	...
	25	Ratnágiri		...	...	1	...	1	2	10	...	58	70	...	...
	26	Vijaidrug		...	...	...	...	1	1	9	...	32	43	...	...
	27	Málvan		...	...	...	...	1	1	6	...	24	32	...	...
	28	Vengurla		...	...	...	...	1	1	6	...	23	30	...	...
	29	Sháirola		...	...	...	...	2	...	15	...	95	122	1	27
	30	Kárwár	North Kánara ...	...	...	...	...	1	3	12	...	57	74	...	...
	31	Ankóla		...	...	...	...	2	6	11	...	112	131	1	123
	32	Honáwar		...	...	...	...	1	2	12	...	51	66	...	...
	33	Bombay	Bombay	1	...	2	...	...	5	7	...	34	49	...	...
	34	Duty collecting station, Castle-Rock ...	Goa Frontier ...	...	...	1	...	14	2	48	...	785	H 852	...	...
	35	Do. Bárda ...												...	...
	36	Do. Kolghat ...												...	...
	37	Do. Digi ...												...	...
		Total		1	1	11	15	80	71	625	113	5,242	6,200	58	454

Salt—continued.					Customs.				
					Value of Trade.		Number of Cases adjudicated		
Quantity produced.	Quantity sold.	Quantity imported by Sea and Land.	Number of Ports.	Number of Light-houses	Imports.	Exports.	Under Salt Acts.	Under the Sea and Land Customs Acts.	Under Opium Acts.
Mds. s. t.	Mds. s. t.	Mds. s. t.			Rs. a. p.	Rs. a. p.			
.....	.....	.....	...	...	.....	.....	73	.....	136
23,20,972 13 0	16,07,423 20 0	.....	...	...	.....	.....	.....	.....	.....
.....	.....	.....	1		9,24,653 0 0	13,16,730 0 0	.....	21	.....
.....	.....	13 29 0	1		2,16,141 0 0	1,01,263 0 0	.....	11	.....
.....	.....	.....	1	...	.....	.....	22	.....	.....
.....	.....	.....	2		2,80,123 0 0	1,53,575 0 0	4	2	.....
.....	.....	.....	2		29,01,086 0 0	18,36,908 0 0	.....	12	.....
.....	.....	.....	4		17,93,070 0 0	16,86,333 0 0	3	26	.....
4,04,767 0 0	2,08,090 0 0	.....	...	...	.....	.....	1	...	.....
.....	.....	277 38 0	4		5,11,217 0 0	9,87,588 0 0	13	32	.....
.....	.....	2,745 25 66	...	...	.....	.....	137	28	.....
6,373 0 0	6,017 0 0	.....	4	...	1,26,408 0 0	3,00,638 0 0	4	.....	.....
.....	.....	.....	7	...	4,68,124 0 0	8,55,261 0 0	6	8	.....
14,03,131 5 0	12,25,099 34 60	.....	3	...	6,85,668 0 0	11,74,929 0 0	12	34	.....
11,90,968 0 0	9,47,263 30 0	.....	5	...	8,67,286 0 0	13,68,585 0 0	3	19	.....
7,90,958 30 0	6,93,965 18 0	.....	6	...	47,15,760 0 0	47,87,297 0 0	39	20	.....
9,70,385 0 48	8,57,036 0 0	.....	...	...	.....	8,96,863 0 0	4	.....	.....
5,32,157 5 0	4,78,144 10 0	.....	4	...	7,66,164 0 0	18,22,665 0 0	11	37	.....
24,46,382 31 0	18,84,203 6 0	.....	3	...	9,70,422 0 0	95,86,401 0 0	9	61	.....
7,93,820 20 0	6,77,560 20 0	.....	2	...	1,54,519 0 0	24,47,552 0 0	4	21	.....
4,70,140 21 70	3,70,761 6 0	.....	2	...	1,27,998 0 0	10,21,885 0 0	28	4	.....
.....	.....	.....	4	...	5,44,374 0 0	6,92,416 0 0	25	8	.....
.....	.....	.....	3	...	19,32,778 0 0	4,76,705 0 0	2	2	.....
.....	.....	.....	3		20,75,217 0 0	34,86,428 0 0	4	2	.....
.....	.....	.....	3		14,86,376 0 0	11,17,649 0 0	6	7	.....
.....	.....	.....	2		17,93,177 0 0	21,60,171 0 0	1	.....	.....
.....	.....	.....	2		5,49,964 0 0	5,63,736 0 0	14	12	.....
95,036.15 0	77,044 0 0	.....	1	...	19,15,941 0 0	17,59,891 0 0	3	6	.....
.....	.....	4,266 21 60	4		1,49,042 0 0	1,19,651 0 0	5	3	.....
1,45,977 30 0	1,25,311 0 0	0 19 33	3		3,47,642 0 0	3,42,533 0 0	13	28	.....
.....	.....	5,204 39 14	5		2,27,028 0 0	3,41,662 0 0	18	6	.....
.....	.....	10,105 31 20	...	...	14,77,899 0 0	26,82,406 0 0	26	6	.....
.....	.....	2,64,682 29 33	...	...	.....	.....	.....	.....	.....
.....	.....	17,482 35 0	...	...	.....	.....	10	20	.....
.....	.....	3,284 24 40	...	...	.....	.....	122	173	.....
.....	.....	3,778 21 0	...	...	.....	.....	2	.....	.....
					.....	.....	3	2	.....
1,15,91,070 21 38	95,47,319 24 60	3,11,843 34 26	82		2,68,80,280 0 0	4,40,64,407 0 0	627	621	136

Distilleries.		Imperial and Provincial.			Realizations.			
				A'lkari.				
Number of Stills.	Gallons excised.	Salt.	Customs.	Still-head Duty, Cost of Establishments, &c., &c.	Total Imperial and Provincial.	Port Fund.	Tinkaris Dharan Talav and Camboy Ferry Funds.	Grand Total.
	Gal. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	.....	4,428 5 2	.....	.....	4,428 5 2	.....	.....	4,428 5 2
...	.....	50,58,884 15 0	.....	.....	50,58,884 15 0	21 1 7	.....	50,58,906 0 7
...	.....	18 5 11	14,844 9 2	.....	14,862 15 1	1,497 0 10	.....	16,359 15 11
...	.....	434 5 4	314 0 2	.....	748 5 6	968 0 0	.....	1,716 5 6
...	.....	.....	1 12 0	.....	1 12 0	.....	.....	1 12 0
...	.....	54 2 3	100 8 10	.....	154 11 1	442 12 11	116 15 6	714 7 6
...	.....	16 13 1	33,227 0 3	.....	33,243 13 4	7,370 12 9	.....	40,614 12 1
...	.....	66 9 9	15,084 12 9	.....	15,751 6 6	7,636 4 10	.....	23,387 11 4
...	.....	7,83,909 13 6	.....	.....	7,83,909 13 6	.....	.....	7,83,909 13 6
...	.....	752 12 0	14,501 7 8	.....	15,254 3 8	5,096 4 0	.....	20,350 7 8
...	.....	8,542 6 2	8,950 12 5	.....	17,493 2 7	.....	.....	17,493 2 7
...	.....	15,132 2 10	211 12 9	.....	15,343 15 7	1,004 0 3	.....	16,347 15 10
...	.....	64 12 0	563 14 2	.....	628 10 2	4,672 6 7	.....	5,301 0 9
...	.....	31,34,849 10 9	239 0 2	.....	31,35,088 10 11	3,016 15 5	.....	31,38,105 10 4
...	.....	23,85,489 7 3	408 3 7	.....	23,85,897 10 10	3,866 8 9	.....	23,89,764 3 7
...	.....	18,05,374 15 9	9,251 4 3	.....	18,14,625 4 0	6,350 10 3	.....	18,20,975 14 3
...	.....	21,56,549 1 7	.....	.....	21,56,549 1 7	.....	.....	21,56,549 1 7
43	14,24,704 0	11,73,277 14 6	358 6 3	.....	11,74,236 4 9	1,393 7 6	.....	11,75,629 12 2
...	.....	42,52,677 1 2	239 9 0	17,42,933 2 5	59,95,869 12 7	6,950 0 10	.....	60,02,819 13 5
...	.....	3,51,772 14 8	213 14 0	.....	3,51,986 12 8	2,710 4 11	.....	3,54,703 1 7
...	.....	9,38,911 0 4	82 8 0	.....	9,38,993 8 4	1,080 1 2	.....	9,40,073 9 6
...	.....	86 0 7	239 8 4	.....	325 8 11	2,573 4 11	.....	2,898 13 10
...	.....	43 7 6	1,508 13 11	.....	1,552 5 5	972 9 9	.....	2,524 15 2
...	.....	98 5 7	2,609 5 5	.....	2,707 11 0	2,693 15 3	.....	5,401 10 3
...	.....	107 3 10	1,790 11 6	.....	1,897 15 4	3,099 15 1	.....	4,997 14 5
...	.....	79 10 6	1,904 5 0	.....	1,983 15 6	2,794 9 2	.....	4,778 8 8
...	.....	63 3 8	1,843 1 1	.....	1,906 4 9	1,429 5 6	.....	3,335 10 3
...	.....	2,422 5 11	2,440 7 7	.....	4,862 13 6	2,104 9 4	.....	6,967 6 10
...	.....	1,99,113 2 7	1,396 2 2	.....	2,00,509 4 9	180 6 6	.....	2,00,689 11 3
...	.....	16,388 6 11	4,052 15 4	.....	20,441 6 3	3,211 2 9	.....	23,652 9 0
...	.....	2,78,523 15 7	6,363 0 8	.....	2,84,887 0 3	540 2 10	.....	2,85,427 3 1
...	.....	14,901 4 8	4,250 12 1	.....	19,152 0 4	1,482 5 4	.....	20,634 5 8
...	.....	37,060 12 11	30 0 0	.....	37,090 12 11	16,493 4 3	.....	53,584 1 2
...	.....	6,62,021 13 11	39,679 8 4	.....	7,01,701 6 3	.....	.....	7,01,701 6 3
...	.....	44,935 5 9	8,032 5 8	.....	52,967 11 5	.....	.....	52,967 11 5
...	.....	8,407 8 8	1,562 5 0	.....	9,969 13 8	.....	.....	9,969 13 8
...	.....	9,883 6 5	788 5 5	.....	10,671 11 10	.....	.....	10,671 11 10
43	14,24,704 0	2,33,46,042 13 7	1,78,705 2 11	17,42,933 2 5	2,52,67,681 2 11	91,625 7 2	116 15 6	2,53,59,426 9 7

the Salt Department in all its Branches for the year 1894-95.

| Customs. | | |

Statement No. III, showing Details of Receipts and Expenditure of the Salt Department in all its Branches for the year 1894-95, contrasted with those of the year 1893-94.

RECEIPTS.

Items.	1894-95.	1893-94.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT REVENUE.				
IMPERIAL.				
Excise Duty on Permits issued	2,19,78,469 6 6	2,02,84,371 15 0	17,09,097 7 6	.....
Do. at nominal rates	11,309 1 0	11,309 13 0	.....	0 12 0
Do. on Goa, Daman and Diu Salt	.....	29,440 0 0	.....	29,440 0 0
Cost price on Goa, Daman and Diu Salt	.....	1,124 14 0	.....	1,124 14 0
Duty on Salt imported by Sea	38,278 3 10	29,620 6 2	8,657 13 8	.....
Do do. by Land	7,41,331 6 6	6,05,832 9 8	1,35,498 12 10	.....
Proprietary right of Government in Salt-works	62,157 10 4	66,149 7 2	.....	3,991 12 10
Sale-proceeds of Baragra Salt	3,16,742 12 6	3,38,678 14 11	.....	21,936 2 5
Excise duty on excess discovered on examination and by weighment at place of import	9,368 8 3	9,254 12 1	113 12 2	.....
Ground-rent on Salt Pans	41,775 2 1	46,046 0 5	.....	4,270 14 4
Farms of Government Salt-works	69,342 12 0	76,495 13 4	.....	7,153 1 4
Total, Imperial	2,32,63,774 15 0	2,14,78,324 9 9	18,53,367 14 2	67,917 8 11
PROVINCIAL.				
Sale-proceeds of Forfeitures and Confiscations	862 3 5	652 5 8	209 13 9	.....
Payments by Shilotris on account of Establishments employed to watch their Salt-works	29,309 13 0	29,502 11 2	.....	192 14 2
Contribution from Port Funds towards cost of Coast-Guard Establishment	10,000 0 0	10,000 0 0	.....	.....
Sale-proceeds of Forms and Old Records	289 11 2	321 9 2	.....	31 14 0
Recovery of clothing charges	12,097 0 9	11,810 14 10	286 1 11	.....
Miscellaneous—Salt	29,709 2 3	34,535 1 0	.....	4,825 14 9
Total, Provincial	82,267 14 7	75,024 14 10	495 15 8	5,049 14 11
Grand Total, Salt Revenue, Imperial and Provincial	2,33,46,042 13 7	2,15,53,349 8 7	18,61,043 10 7	68,350 5 7
CUSTOMS REVENUE.				
IMPERIAL.				
Sea Customs. Import Sea Customs	81,259 0 9	3,933 1 5	77,325 15 4	.....
Sea Customs. Export do.	18,490 8 6	16,090 15 6	2,399 9 6	.....
Sea Customs. Recovery on account of Customs Establishment at private wharves	235 12 4	317 5 9	.....	81 9 5
Carried over	99,985 5 7	20,341 6 2	79,725 8 10	81 9 5

Land Customs.

Sea Customs.

RECEIPTS—*continued.*

Items.	1891-92.	1892-93.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought forward ...	99,985 5 7	20,341 6 2	79,725 8 10	81 9 5
CUSTOMS REVENUE—*continued.*				
IMPERIAL—*continued.*				
Land Customs. Import Land Customs ...	55,598 3 11	3,796 1 6	51,802 2 5	.....
Land Customs. Export do. ...	5,539 15 2	20,442 7 0	.....	14,902 7 10
Land Customs. Government share of Land Customs and Transit Duties levied in the foreign territories of Bánsda and Dharampor	9,153 8 0	9,000 0 0	153 8 0	.....
Land Customs. Fines and Forfeitures ...	235 6 9	51 9 6	183 13 3	.....
Land Customs. Fees for copies of Documents	128 0 0	23 0 0	105 0 0	.....
Total, Imperial ...	1,70,640 7 5	53,854 8 2	1,31,970 0 6	14,984 1 3
PROVINCIAL.				
Sea Customs. Registry Fees under Act XIX of 1838...	4,602 0 0	5,187 2 0	.....	585 2 0
Sea Customs. Warehouse Rent and Wharfage Fees...	564 15 0	533 3 2	31 11 10	.....
Sea Customs. Fees for amendment and duplicate copies of Documents ...	806 12 0	838 8 6	.....	31 12 6
Sea Customs. Sale-proceeds of derelict articles.	68 5 8	123 13 8	.....	55 8 0
Sea Customs. Confiscations and Penalties ...	1,959 10 6	1,109 5 2	850 5 4	.....
Sea Customs. Miscellaneous	63 0 4	106 4 11	.....	43 4 7
Total, Provincial ...	8,064 11 6	7,898 5 5	882 1 2	715 11 1
Grand Total, Customs Revenue, Imperial and Provincial ...	1,78,705 2 11	61,752 13 7	1,32,852 1 8	15,699 12 4
A'BKA'RI REVENUE.				
PROVINCIAL.				
Still-head Duty on Spirits manufactured at Uran	16,98,405 10 7	15,23,299 13 11	1,75,105 12 8	.....
Payment by Proprietors of Uran Distillery on account of Supervising Establishment	44,309 4 3	41,609 15 8	2,699 4 7	.....
Miscellaneous	218 3 7	224 8 4	.....	6 4 9
Total, A'bkári Revenue ...	17,42,933 2 5	15,65,134 5 11	1,77,805 1 3	6 4 9
Total, Imperial and Provincial Revenue	2,52,67,681 2 11	2,31,80,086 12 1	21,71,700 13 6	84,056 6 8
LOCAL FUND REVENUE.				
PORT FUND.				
Northern Group	33,581 11 7	36,886 1 3	.....	3,304 5 8
Southern Group	58,046 11 7	53,750 15 4	4,295 12 3	.....
Total, Port Fund ...	91,628 7 2	90,637 0 7	4,295 12 3	3,304 5 8
Tankária Dharam, Talá v Fund ...	50 12 0	59 0 0	.....	8 4 0
Cambay and Jambusar Ferry Fund	66 3 6	60 3 6	6 0 0	.....
Total, Local Fund Revenue ..	91,745 6 8	90,756 4 1	4,301 12 3	3,312 9 8
GRAND TOTAL OF RECEIPTS FROM ALL SOURCES ...	2,53,59,426 9 7	2,32,70,793 0 2	21,76,002 9 9	87,369 0 4

EXPENDITURE.

Items.	1894-95.	1893-94.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
SALT—IMPERIAL.				
PORTUGUESE FRONTIER PREVENTIVE ESTABLISHMENT.				
Superior Supervising Establishment.				
Pay	11,197 2 0	7,855 10 7	3,341 7 5	.....
Travelling Allowance	2,400 0 0	1,951 5 7	448 10 5	.....
Tentage	300 0 0	263 5 4	36 10 8	.....
Subordinate Establishment.				
Pay	1,53,427 10 1	1,33,655 15 5	19,771 10 8	.....
Travelling Allowance ...	5,772 6 10	5,468 8 5	303 14 5	.....
Horse Allowance ...	2,510 13 4	1,410 9 4	1,100 4 0	.....
Petty Supply Allowance ...	1,783 0 9	(c)1,301 9 11	481 6 10	.....
Scales and Weights	.....	463 11 0	.....	463 11 0
Service Stamps and Bearing Postage	792 15 6	727 1 0	65 14 6	.....
Telegraph Charges	16 6 0	12 1 0	4 5 0	.....
Office Rent, Rates and Taxes ...	342 5 0	1,500 10 2	.....	1,158 5 2
Boat Stores and Repairs ...	564 3 2	759 2 6	.....	194 15 4
Dead-stock Articles	662 14 5	(c)1,485 6 6	.....	822 8 1
Salt Purchase and Freight ...	.....	70 3 8	.....	70 3 8
Cost of Land	66 8 0	.....	66 8 0	.....
Conveyance of Treasure ...	180 8 9	(c)114 14 6	65 10 3	.....
Carriage of Records ...	208 14 3	(c)123 14 3	85 0 0	.....
Gádis and Takias	217 1 9	(c)102 2 6	114 15 3	.....
Rewards in Salt Cases	1,800 7 11	3,539 5 4	.....	1,738 13 5
Petty Construction	9,243 9 5	5,367 14 2	3,875 11 3	.....
Petty Repairs	3,004 0 9	(c)2,149 10 8	854 6 1	.....
Medical Charges	27 15 6	3 10 1	24 5 5	.....
Peons' Belt and Clothing ...	10,524 5 9	4,619 13 9	5,904 8 0	.....
Weather Fences	821 4 7	(c)689 11 11	131 8 8	.....
Arms and Accoutrements ...	292 15 0	206 8 0	86 7 0	.....
Miscellaneous	134 7 6	(c)253 3 8	.....	118 12 2
Total, Portuguese Frontier ...	2,06,292 0 3	1,74,096 1 3	36,763 3 10	4,567 4 10
PRESIDENCY PROPER.				
Superior Supervising Establishment.				
Pay	1,11,573 7 1	1,07,634 10 1	3,938 13 0	.....
Travelling Allowance ...	11,916 14 5	11,442 11 10	474 2 7	.....
Tentage	2,010 12 9	2,064 1 1	.....	53 4 4
Subordinate Establishment.				
Pay	7,41,198 2 9	7,37,793 13 10	3,399 4 11	.....
Grain Compensation ...	.....	8 15 0	.....	8 15 0
Travelling Allowance	27,093 2 4	29,313 0 5	.....	2,219 14 1
Horse Allowance	5,150 15 0	4,451 14 10	699 0 2	.....
Petty Supply Allowance ...	3,552 15 0	(c)3,388 14 11	164 0 1	.....
Boat Allowance	14,469 15 8	14,408 7 0	61 8 8	.....
Peons' Belts and Clothing, Táluka Peons ...	11,168 2 7	54,316 12 6	.....	43,148 9 11
Do. Huzúr Peons...	96 8 0	(c)53 6 9	43 1 3	.....
Service Stamps and Bearing Postage	7,398 15 0	7,256 14 0	142 1 0	.....
Telegraph Charges	238 8 0	270 4 0	.....	31 12 0
Parcel Charges	204 1 6	(c)154 13 6	49 4 0	.....
Office Rent, Rates and Taxes ...	1,570 0 3	1,374 9 6	195 6 9	.....
Prize for best Salt manufactured at Khárágheda ...	600 0 0	600 0 0	.....	.....
Purchase of new Boats	16,206 12 0	16,525 11 6	.....	318 15 6
Boat Stores and Repairs ...	21,624 6 8	23,486 10 1	.....	1,862 3 5
Carried over ...	9,76,068 11 0	10,14,545 10 10	9,166 10 5	47,643 10 3

EXPENDITURE—*continued.*

Items.	1894-95.	1893-94.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Brought forward ...	9,76,068 11 0	10,14,545 10 10	9,166 10 5	47,643 10 3
SALT IMPERIAL—*continued.*				
PRESIDENCY PROPER—*continued.*				
Subordinate Establishment—contd.				
Dead-stock Articles	2,408 11 6	(*c*)2,391 7 0	17 4 6	.....
Gádis and Takiás	962 4 7	(*c*)1,354 3 0	.....	391 14 5
Conveyance of Treasure ...	88 2 0	(*c*)90 3 6	.....	2 1 6
Scales and Weights	2,106 8 0	1,872 5 4	234 2 8	.....
Charges in connection with Salt Confiscations	12 1 6	(*c*)7 14 0	4 3 6	.....
Water-supply	615 5 2	(*c*)251 7 3	363 13 11	.....
Rewards in Salt Cases	2,295 1 0	1,627 12 0	667 5 0	.....
Compensation for Land	515 10 2	2,174 14 1	.....	1,659 3 11
Purchase of Tents	.....	680 0 0	.....	680 0 0
Charges incurred in connection with the Removal of Salt to Fish-curing Yards	6,036 15 5	4,082 9 4	2,854 6 1	.....
Agent's Commission	13,256 13 8	9,696 3 1	3,560 10 7	.....
Goa Mixed Commission... ...	.....	4,835 13 6	.....	4,835 13 6
Monsoon Weather Fences for Salt Buildings	3,686 14 5	(*c*)3,735 2 5	.....	48 4 0
Petty Construction	21,196 13 9	16,418 9 7	4,778 4 2	.....
Petty Repairs	5,162 9 7	(*c*)4,381 2 9	781 6 10	.....
Conveyance of Records... ...	2,424 4 4	(*c*)2,020 5 2	403 15. 2	.....
Salt Agent's Bagging and Sewing Charges	17,789 8 0	10,936 12 0	6,852 12 0	.....
Medical Charges	193 1 9	227 15 9	.....	34 14 0
Law Charges	815 0 0	.....	815 0 0	.....
Purchase and Storage of Baragara Salt	3,38,874 14 2	3,09,680 11 2	29,194 3 0	.....
Cost of Ammunition and Arms ...	3,506 4 10	580 12 5	2,925 8 5	.....
Destruction of Salt	16 9 6	(*c*)7 2 0	9 7 6	.....
Miscellaneous	996 7 5	(*c*)986 9 5	29 14 0	.....
Total, Presidency Proper ...	13,99,928 11 9	13,92,565 9 7	62,658 15 9	55,295 13 7
Grand Total, Portuguese Frontier and Presidency Proper	16,06,220 12 0*	15,66,661 10 10	99,422 3 7	59,863 2 5
**Deduct* amount not subject to Division 3,54,576 5 7(*a*)				
Net amount ...12,51,644 6 5				
Deduct $\frac{1}{16}$th debitable to Custom ... 1,25,164 7 0				
Net $\frac{15}{16}$ths debitable to Salt ...11,26,479 15 5				
Stationery	7,541 2 1	6,954 4 1	586 14 0	.....
REFUNDS AND DRAWBACKS.				
Excise Duty on Salt, &c., refunded ...	1,22,807 4 2	86,495 0 4	36,312 3 10	.....
Customs Duty, &c., refunded ...	1,497 15 0	15 6 8	1,482 8 4	.....
Total, Refunds and Drawbacks ...	1,24,305 3 2	86,510 7 0	37,794 12 2	.....

(*a*) Details of amount not subject to division :—

Pay of the Chief Account Officer	Rs.	11,764 8 0
Purchase and Storage of Baragara Salt	,,	3,38,874 14 2
Charges for removal of Salt to fish-curing yards	,,	3,936 15 5
Total ..	Rs.	3,54,576 5 7

EXPENDITURE—*continued.*

Items.	1894-95.	1893-94.	Increase.	Decrease.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
EXCISE—PROVINCIAL.				
Subordinate Establishment.				
Pay	21,654 14 10	21,249 5 10	405 9 0	.....
Travelling Allowance	31 4 3	19 10 0	11 10 3	.....
Petty Supply Allowance ...	120 0 0	(c)120 0 0	.....	.....
Clothing to Peons	363 0 0	1,200 0 0	.....	837 0 0
Hufting Money and House Rents ...	480 5 8	776 7 9	.....	296 2 1
Service Stamps and Bearing Postage.	84 0 0	69 2 0	14 14 0	.....
Petty Construction and Repairs ...	9 6 0	(c)8 6 0	1 0 0	.....
Municipal Taxes	10 0 0	14 8 0	.....	4 8 0
Dead-stock Articles	40 2 0	(c)43 0 0	.....	2 14 0
REFUNDS AND DRAWBACKS.				
Excise on Spirits and Drugs ...	16,893 2 8	19,856 3 7	.....	2,963 0 11
Total, Excise ...	39,686 3 5	43,356 11 2	433 1 3	4,103 9 0
Allowances and Assignments.				
Compensation to Proprietors of Goa and Daman salt-works ...	8,258 9 10	25,789 11 2	.....	17,531 1 0
Service Haks	13,351 3 4	13,117 13 0	233 6 4	.....
Total, Allowances and Assignments	21,609 13 2	38,907 8 2	233 6 4	17,531 1 0
Total, Imperial and Provincial Expenditure	17,99,363 1 10	17,42,390 9 3	1,38,470 5 4	81,497 12 9
LOCAL FUNDS.				
PORT FUNDS.				
Northern Group—				
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Other Charges	18,521 0 1	49,727 4 11	.....	31,206 4 10
Southern Group—				
Contribution to Coast-Guard Establishment	5,000 0 0	5,000 0 0	.....	.....
Other Charges	38,463 0 9	75,769 12 2	.....	37,306 11 5
Total, Port Fund ...	66,984 0 10	1,35,497 1 1	.....	68,513 0 3
Tunkacia Dharam Talav Fund ...	60 0 0	59 13 5	0 2 7	.....
Total, Local Fund Expenditure ...	67,044 0 10	1,35,556 14 6	0 2 7	68,513 0 3
TOTAL, EXPENDITURE ON ALL ACCOUNTS	18,66,407 2 8	18,77,947 7 9	1,38,470 7 11	1,50,010 13 0

J. L. JENKINS,
Acting Collector of Salt Revenue.

STATEMENT No. IV.

Statement No. IV, showing the Receipts and Expenditure in each

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern
	Bombay Head Quarter Office.	Northern Frontier Range.	Khárághoda Range.	Surat Range.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
RECEIPTS.					
TRIBUTES AND CONTRIBUTIONS FROM NATIVE STATES.					
Dharampur State	.....	.....	.....	9,000 0 0	.....
Bánsda State	.....	.....	.....	153 8 0	.....
Total ...	.....	.....	.....	9,153 8 0	.....
III.—EXCISE ON SPIRITS AND DRUGS.					
Still-head Duty	.....	.....	.....	.....	.....
Unexpended balance of Petty Supply Allowance ...	.....	.....	.....	.....	.....
Recovery of cost of Establishment.	.....	.....	.....	.....	.....
Do. of Clothing Charges ...	.....	.....	.....	.....	.....
Proceeds of useless articles ...	.....	.....	.....	.....	.....
Recovery of Pension Contribution.	.....	.....	.....	.....	.....
Witness Bhatta received from Courts	.....	.....	.....	.....	.....
Total ...	.....	.....	.....	.....	.....
SEA CUSTOMS.					
Import Duty	.....	.....	.....	59,798 10 10	.....
Export Duty	.....	.....	.....	6,034 15 8	.....
Proceeds of Waste Paper	.....	.....	.....	6 15 0	.....
Registry Fees	.....	.....	.....	1,108 0 0	.....
Fees for copies of Documents ...	.....	.....	.....	300 5 6	.....
Witness Bhata received from Court	.....	.....	.....	3 7 0	.....
Pay of Servants recovered ...	.....	.....	.....	236 12 4	.....
Proceeds of derelict articles ...	.....	.....	.....	16 5 6	.....
Wharfage Fees	.....	.....	.....	572 5 8	.....
Proceeds of Confiscations ...	30 0 0	.....	.....	1,248 9 6	.....
Do. of Trees, Grass, &c. ...	.....	.....	.....	8 8 0	.....
Rent for Traveller's Bungalow ...	.....	.....	.....	1 8 0	.....
Unexpended balance of Petty Supply Allowance	.....	.....	.....	10 12 1	.....
Total, Sea Customs ...	30 0 0	.....	.....	69,286 3 1	.....
LAND CUSTOMS.					
Import Duty	.....	.....	.....	227 10 10	.....
Export Duty	.....	.....	.....	6 12 11	.....
Fees for copies of Documents ...	.....	.....	.....	.....	.....
Fines and forfeitures	.....	.....	.....	.....	.....
Total ...	.....	.....	.....	234 7 9	.....
Total Customs ...	30 0 0	.....	.....	78,674 2 10	.....
SALT.					
Import Duty by Land	.....	.....	.....	729 3 0	.....
Do. by Sea	25,264 7 3	.....	.....	.....	.....
Excise Duty on Goa, Daman and Diu Salt	.....	.....	.....	.....	.....
Cost Price do. ...	.....	.....	.....	.....	.....
Excise Duty within the Bombay Presidency	.....	14,79,650 0 0	7,64,525 0 0		12,74,262 10 6
Do. Calcutta	.....	.....	.....	.....	4,96,572 8 0
Do. Central Provinces.	.....	31,98,886 0 0	4,990 0 0		25 0 0
Do. Malwa	.....	.....	.....	.....	.....
Do. British Malabár ...	.....	.....	.....	.....	3,48,970 0 0
Do. Other Places ...	.....	.....	.....	.....	500 0 0
Do. Foreign Malabár at nominal rates	.....	.....	.....	.....	359 2 0
Duty on Excesses	.....	.....	.....	136 0 1	114 12 0
Proprietary Share at 9 pies per Indian Maund	.....	27,743 7 0	14,423 0 10		.....
Proprietary Share at 3 pies per Indian Maund	.....	19,991 2 6	.....	.....	.....
Proceeds of Farms	.....	.....	.....	.....	32,185 0 0
Fines and Forfeitures	.....	50 9 11	.....	69 8 8	0 5 9

separate Charge of the Salt Department for the year 1894-95.

Division.			North Kánara.	Portuguese Frontier.		Total.
Thána Range.	Uran Range.	Ratnágiri Range.	Kánara Range.	Damaa Frontier.	Goa Frontier.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	.....	.....	.....	.....	9,000 0 0
.....	.....	.....	.....	.....	.....	153 8 0
.....	.....	.....	.....	.....	.....	9,153 8 0
.....	16,98,405 10 7	.....	.....	.....	.....	16,98,405 10 7
.....	.....	.....	.....	.....	.....	.....
.....	44,309 4 3	.....	.....	.....	.....	44,309 4 3
.....	215 7 7	.....	.....	.....	.....	215 7 7
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
.....	2 12 0	.....	.....	.....	.....	2 12 0
.....	17,42,933 2 5	.....	.....	.....	.....	17,42,933 2 5
6,357 0 7	65 12 7	10,177 14 2	4,859 10 7	.....	.....	81,259 0 9
3,238 6 4	90 5 11	1,188 12 5	7,938 0 2	.....	.....	18,490 8 6
.....	.....	.....	.....	.....	.....	6 15 0
826 0 0	383 0 0	1,599 0 0	386 0 0	.....	.....	4,602 0 0
99 10 6	121 1 0	196 3 0	89 8 0	.....	.....	806 12 0
.....	.....	.....	11 2 0	.....	.....	14 9 0
.....	.....	.....	.....	.....	.....	235 12 4
2 3 0	2 14 3	27 7 7	19 7 4	.....	.....	88 5 8
.....	0 10 6	17 2 1	84 12 0	.....	.....	564 15 0
150 14 6	250 9 0	205 5 6	74 4 0	.....	.....	1,959 10 6
.....	.....	20 10 3	0 2 0	.....	.....	29 4 3
.....	.....	.....	.....	.....	.....	1 8 0
.....	.....	.....	.....	.....	.....	10 12 1
10,674 2 11	914 5 3	13,732 7 0	13,412 14 10	.....	.....	1,08,050 1 1
.....	.....	.....	795 4 6	5,504 8 4	49,070 13 3	55,598 2 11
.....	.....	.....	436 0 5	3,379 1 4	1,718 0 6	5,039 15 2
.....	.....	.....	.....	1 0 0	127 0 0	128 0 0
.....	.....	.....	22 8 4	66 2 9	146 11 8	235 6 9
.....	.....	.....	1,253 13 3	8,950 12 5	51,062 8 5	61,501 9 10
10,674 2 11	914 5 3	13,732 7 0	14,666 12 1	8,950 12 5	51,062 8 5	1,78,705 2 11
.....	.....	.....	10,666 3 9	6,864 1 10	7,23,071 13 11	7,41,531 6 6
.....	.....	.....	13,013 12 7	.....	.....	68,278 3 10
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
46,23,960 0 0	32,73,603 0 0	1,59,445 0 0	2,45,227 8 0	.....	.....	1,18,22,673 2 6
2,96,001 14 0	10,35,230 0 0	.....	.....	.....	.....	13,27,804 6 0
3,60,167 12 0	31,454 6 0	.....	.....	.....	.....	41,34,822 2 0
.....	.....	.....	.....	.....	.....	.....
13,40,518 2 0	20,61,871 4 0	33,165 0 0	31,990 0 0	.....	.....	38,16,514 6 0
81,681 0 0	2,20,589 6 0	.....	785 0 0	.....	.....	3,03,055 6 0
121 8 0	11,028 7 0	.....	.....	.....	.....	11,309 1 0
6,527 13 6	2,465 12 2	113 13 3	11 5 3	.....	.....	9,363 8 2
.....	.....	.....	.....	.....	.....	42,166 7 10
.....	.....	.....	.....	.....	.....	19,991 2 6
3,767 0 0	3,562 4 0	2,783 8 0	.....	.....	.....	69,342 12 0
317 12 9	217 9 9	48 0 5	13 9 4	10 11 0	133 15 10	862 3 5

LIBRARY

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern
	Bombay Head Quarter Office.	Northern Frontier Range.	Khándéshdá Range.	Surat Range.	The Deputy Collector, Coast Guard, Southern Division, Mátunga.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
RECEIPTS—*continued.*					
SALT—*continued.*					
Proceeds of Confiscations ...	.....	.....	.....	.....	.....
Recovery of Salt Agents' Bagging and Sewing Charges ...	.....	.....	14,233 10 6	.....	.....
Fees for Copies of Documents ...	.....	.....	0 12 0	.....	1 2 6
Ground Rent on Salt Pans ...	.....	.....	.....	.....	.....
Tax of Servants recovered ...	.....	.....	.....	.....	3,365 0 0
Proceeds of derelict articles ...	1,677 11 0	63 7 5	731 10 9	30.11 5	13 5 3
Witness Bhátá received from Courts	1 0 0	3 13 0	5 0 0	.....	4 0 0
Cost price at Re. 0-1-3 per Indian Maund	.....	.....	1,46,197 2 2	.....	.....
Do. of Salt supplied to fishermen	.....	.....	.....	.....	.....
Transport Charges	.....	.....	1,70,545 10 4	.....	.....
Proceeds of Trees, Grass, &c. ...	.....	44 2 0	154 13 9	2 5 0	.....
Proceeds of Waste Paper	.....	1 3 3	3 3 0	2 5 0	2 8 0
Recovery of Cost of Sundrai Bander Establishment		.....	.....	385 0 0	.....
Unexpended Petty Supply Allowances	.....	369 13 5	41 9 9	.....	.....
Do. of Petty Construction	.....	.....	.....	.....	.....
Contribution from Port Fund towards the cost of Coast-Guard Establishment	10,000 0 0	.....	.....	.....	.....
Recovery of Clothing Charges ...	5 8 0	3,865 2 11	596 2 5	325 15 2	368 11 7
Ground and House Rent	.....	.....	3 99 8 0	12 0 0	.....
Recovery of Cost of removing fishing Stakes	120 0 0	.....	.....	.....	.....
Miscellaneous	.....	30 1 3	2 12 7	22 14 8	.....
Total, Salt ...	36,968 10 3	4,428 5 2	60,58,881 8 9	7,85,252 15 10	21,56,549 1 7
Miscellaneous.					
Stationery and Printing.					
Proceeds of Forms	92 2 8	.....	3 6 3	.....	.....
LOCAL FUND REVENUE.					
Northern Port Fund.					
Port Dues	.....	.....	.....	[21,679 11 8	.....
Proceeds of goods washed ashore ...	.....	.....	.....	1,248 7 10	.....
Do. useless articles ...	.....	.....	.....	61 0 0	.....
Fines	.....	.....	.....	.....	.....
Advances	.....	.....	21 1 7	31 15 10	.....
Miscellaneous	1 11 11	.....	.....	.....	.....
Interest	2,747 5 0	.....	.....	.....	.....
Total ...	2,749 0 11	.....	21 1 7	23,011 3 4	.....
Southern Port Fund.					
Port Dues	8,955 8 0	.....	.....	.....	.....
Proceeds of goods washed ashore	.....	.....	.....	.....	.....
Advances recovered	150 0 0	.....	.....	.....	.....
Miscellaneous	28 6 9	.....	.....	.....	.....
Contribution to Wharves and Wharfage Fees	500 0 0	.....	.....	.....	.....
Proceeds of useless articles ...	.....	.....	.....	.....	.....
Interest	5,014 4 7	.....	.....	.....	.....
Fines	.....	.....	.....	.....	.....
Total, Southern Port Fund ...	13,744 3 4	.....	.....	.....	.....
Total, Local Fund Revenue ...	16,493 4 3	.....	21 1 7	23,011 3 4	.....
Ferry Tolls	.....	.....	.....	66 3 6	.....
Horse Fund	.....	.....	.....	.....	.....
Talukáris Dharam Talav Fund ...	.....	.....	.....	60 12 0	.....
Total Receipts ...	53,684 1 2	4,428 5 2	60,58,906 0 7	8,87,055 5 6	21,56,549 1 7

Division.			North Kanara.	Portuguese Frontier.		Total.
Thana Range.	Uran Range.	Ratnágiri Range.	Kánara Range.	Damaun Frontier.	Goa Frontier.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	.....
17 8 6	6 7 6	3 0 0	1 7 6	.....	.....	14,233 10 6
22,289 15 8	18,373 10 2	1,111 8 3	.....	.....	.....	30 5 0
15,685 6 1	8,039 9 5	2,319 13 8	.....	.....	.....	41,775 2 1
79 13 6	173 8 9	23 5 6	19 6 9	6 9 4	46 13 9	29,309 13 0
.....	.....	.....	.....	.....	.....	2,776 7 5
40 14 9	36 4 0	43 10 0	19 10 0	3 3 6	.....	156 7 3
.....	.....	.....	.....	.....	.....	1,46,197 2 2
.....	.....	2,346 14 0	7,667 1 2	.....	.....	10,013 15 2
.....	.....	.....	.....	.....	.....	1,70,545 10 4
1 2 3	.....	0 3 4	.....	2 6 6	.....	205 0 10
39 14 6	.....	.....	.....	.....	.....	49 1 9
.....	.....	.....	.....	.....	.....	385 0 0
.....	.....	.....	.....	.....	.....	411 7 2
.....	.....	.....	.....	841 0 0	.....	841 0 0
.....	.....	.....	.....	.....	.....	10,000 0 0
1,764 9 8	1,550 4 10	640 1 1	353 6 1	786 2 9	1,942 0 3	12,097 0 9
.....	.....	.....	.....	.....	.....	411 8 0
.....	.....	.....	.....	.....	.....	120 0 0
0 6 0	9 14 9	5 2 0	.....	0 1 8	3 13 8	75 2 2
73,40,882 9 2	67,17,305 12 2	2,02,003 15 6	3,09,768. 6 5	8,513 4 2	7,25,193 9 5	2,33,45,753 2 5
27 7 5	33 2 6	9 8 8	45 4 4	29 2 0	49 9 4	259 11 2
.....	.....	.....	.....	.....	.....	.....
7,021 9 3	.....	.....	.....	.....	.....	28,651 4 11
768 11 9	.....	.....	.....	.....	.....	2,017 3 7
.....	.....	.....	.....	.....	.....	51 0 0
6 0 0	.....	.....	.....	.....	.....	6 0 0
.....	.....	.....	.....	.....	.....	103 1 5
4 0 9	.....	.....	.....	.....	.....	12 12 6
.....	.....	.....	.....	.....	.....	2,747 5 0
7,800 5 9	.....	.....	.....	.....	.....	33,581 11 7
.....	.....	.....	.....	.....	.....	.....
10,767 12 0	11,928 12 8	13,664 1 5	4,891 14 9	.....	.....	49,342 0 10
296 15 5	150 4 8	1,632 7 6	118 12 5	.....	.....	2,998 8 0
13 14 10	.....	89 11 7	113 3 3	.....	.....	366 13 8
5 9 3	6 11 0	1 8 0	1 6 7	.....	.....	38 9 7
.....	.....	660 0 0	.....	.....	.....	1,160 0 0
.....	14 2 0	0 15 0	8 5 11	.....	.....	23 6 11
.....	.....	.....	.....	.....	.....	5,034 3 7
26 0 0	.....	.....	.....	.....	.....	26 0 0
11,110 3 6	12,109 14 4	15,848 11 6	5,233 10 11	.....	.....	58,046 11 7
18,910 9 3	12,109 14 4	15,848 11 6	5,233 10 11	.....	.....	91,628 7 2
.....	.....	.....	.....	.....	.....	65 3 6
.....	.....	.....	.....	.....	.....	.....
.....	.....	.....	.....	.....	.....	50 12 0
73,70,494 12 9	84,73,296 4 8	2,31,594 10 8	3,29,714 1 9	17,493 2 7	7,76,310 11 2	2,83,59,426 9 7

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern
	Bombay Head Quarter Offices.	Northern Frontier Range.	Khándéshda Range.	Surat Range.	The Deputy Collector, Coast Guard, Southern Division, Mangrúa.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
EXPENDITURE.					
Refunds and Drawbacks—Excise on Spirits and Drugs	.....	.....	.....	669 9 3	.....
Customs	.....	.....	.....	.....	.....
Salt	1,22,731 6 0	2 1 0	.....	.....	.....
Total	1,22,731 6 0	2 1 0	.....	669 9 3	.....
EXCISE ON SPIRITS AND DRUGS.					
Salary of Establishment	.....	.....	.....	.....	.....
Service Stamps	.....	.....	.....	.....	.....
Clothing to Peons	.....	.....	.....	.....	.....
Petty Repairs	.....	.....	.....	.....	.....
Municipal Taxes	.....	.....	.....	.....	.....
Purchase and Repairs of Furniture	.....	.....	.....	.....	.....
House Rent	.....	.....	.....	.....	.....
Travelling Allowance to Establishment	.....	.....	.....	.....	.....
Hutting Money	.....	.....	.....	.....	.....
Fixed Contingencies	.....	.....	.....	.....	.....
Total	.....	.....	.....	.....	.....
SALT—IMPERIAL.					
Salary of Officers	35,980 5 7	6,217 15 5	10,414 6 6	9,712 11 3	25,168 14 8
Travelling Allowance to Officers	2,338 4 10	1,881 2 10	736 4 0	1,826 4 4	1,480 3 6
Tentage to do.	480 0 0	135 7 3	15 12 0	273 0 11	350 0 0
Salary of Establishment	14,437 12 7	1,59,628 7 7	47,997 5 5	62,169 5 6	55,952 0 4
Travelling Allowance to Establishment	2,732 12 4	7,221 3 6	783 11 9	3,239 10 6	3,357 12 10
Horse Allowance	.....	4,560 10 0	325 0 0	.....	300 0 0
Official Postage	1,481 3 0	502 1 0	167 0 0	7-3 14 0	640 10 6
Fixed Contingencies	426 4 2	851 9 9	352 9 10	367 15 5	161 14 2
Service Telegrams	153. 3 0	32 -8 0	6 8 0	9 6 0	14 8 0
Purchase and Repairs of Furniture	269 9 8	74 13 9	92 4 4	106 6 9	186 6 9
Commission on Salt Tax Collection	.....	.....	13,256 13 8	.....	.....
Rewards	.....	616 11 0	.....	848 10 0	7 8 0
Petty Construction	.....	3,593 12 10	.....	524 7 8	278 7 0
Petty Repairs	.....	1,330 12 3	260 4 11	796 2 2	440 0 0
Weather-fences	.....	147 6 0	71 0 0	.....	348 0 10
Compensation for Land	.....	181 14 8	.....	.....	.....
Painting Number Boards	.....	.....	.....	.....	51 14 6
Law Charges	.....	.....	.....	.....	.....
Purchase of Books	44 8 0	2 0 0	4 0 0	0 7 6	.....
Cartage of Records	1,219 9 7	.....	.....	177 11 0	687 14 9
Diets to Prisoners	.....	.....	.....	0 7 6	0 4 0
Freight on Europe Stores	12 15 10	.....	.....	.....	.....
Gádis and Takils	.....	35 4 0	20 8 5	56 15 7	131 8 0
Salt Agent's Bagging and Sewing Charges	.....	.....	17,789 8 0	.....	.....
Parcel Charges	204 1 6	.....	.....	.....	.....
Charges for destroying Salt	.....	.....	.....	.....	.....
Medical Charges	5 13 5	.....	182 10 9	10 2 0	.....
Conveyance of Confiscated Salt and Goods	.....	.....	.....	.....	.....
Expenditure for getting information of Smugglers	.....	.....	.....	.....	.....
Water-supply Charges	.....	219 3 7	.....	65 5 2	.....
Boat allowance	.....	.....	.....	1,490 4 0	297 7 9
Salt purchase and freight	.....	.....	3,88,874 14 2	.....	.....
Charges in connection with Salt supplied to Fish-curing Yards	.....	.....	.....	.....	.....
Conveyance of Treasure	.....	.....	.....	7 7 6	.....
Purchase of New Boats	4,997 8 0	.....	23 7 0	17,179 4 0	.....
Boat Stores and Repairs	4,869 11 7	.....	.....	4,370 0 2	10,626 9 9
Boat-hire	.....	.....	.....	19 0 0	.....
Peons' Clothing	4,163 5 9	5,005 0 4	.....	247 15 0	285 0 0
Peons' Uniform and Belts	96 8 0	.....	.....	.....	.....
Fees for taking copies of proceedings	.....	.....	.....	.....	.....
Office Rent	.....	71 6 10	198 12 7	300 0 0	.....
Rates and Taxes	.....	.....	202 5 7	.....	116 2 10
Cost of Compass	.....	.....	.....	.....	.....
Purchase of scales, and weights	.....	.....	.....	.....	65 0 0
Advertisement Charges	6 0 0	.....	.....	.....	.....

Nizam.			Nizam.		Portuguese Frontier.		Total.
Thána Range.	Uran Range.	Ratnágiri Range.	Kánara Range.	Daman Frontier.	Goa Frontier.	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	16,893 2 8	.....	.....	.....	.....	16,893 2 8
1 5 7	0 8 0	37 7 10	46 10 3	31 11 8	660 10 5	1,497 15 0
28 1 5	24 5 9	21 6 0	.....	.....	.....	1,22,807 4 2
29 7 0	16,918 0 5	108 13 10	46 10 3	31 11 8	660 10 5	1,41,198 5 10
.....	21,654 14 10	.....	.....	.....	.....	21,654 14 10
.....	84 0 0	.....	.....	.....	.....	84 0 0
.....	363 0 0	.....	.....	.....	.....	363 0 0
.....	9 6 0	.....	.....	.....	.....	9 6 0
.....	10 0 0	.....	.....	.....	.....	10 0 0
.....	49 2 0	.....	.....	.....	.....	49 2 0
.....	29 8 0	.....	.....	.....	.....	29 8 0
.....	31 4 3	.....	.....	.....	.....	31 4 3
.....	290 13 8	.....	.....	.....	.....	290 13 8
.....	120 0 0	.....	.....	.....	.....	120 0 0
.....	22,793 0 9	.....	.....	.....	.....	22,793 0 9
5,842 0 8	5,463 14 1	6,863 14 0	6,503 4 9	.....	11,197 2 0	1,22,770 9 1
1,200 0 0	7,221 4 0	1,148 6 2	1,197 0 9	.....	2,400 0 0	14,316 14 5
183 5 0	183 5 0	287 1 7	187 12 10	.....	300 0 0	2,310 12 9
1,34,619 8 7	1,41,642 1 2	59,997 14 7	85,148 11 0	36,120 2 2	1,17,307 7 11	8,04,620 12 10
7,980 0 8	2,036 0 6	2,030 13 5	1,576 0 10	300 8 9	5,471 14 1	32,865 9 2
26 0 0	60 0 0	.....	.....	523 11 4	1,987 2 0	7,661 12 4
1,332 11 6	886 4 6	1,124 10 6	481 8 0	175 0 0	617 15 6	5,191 14 6
471 14 5	423 6 0	231 3 6	263 0 11	275 12 2	1,007 5 7	6,235 15 9
1 8 0	3 0 0	2 14 0	15 1 0	.....	13 6 0	254 14 0
605 2 11	558 15 0	152 9 0	362 13 4	57 1 0	605 13 5	3,071 9 11
.....	.....	.....	.....	.....	.....	13,256 13 8
164 0 0	338 8 0	148 14 0	171 14 0	1,195 2 6	605 5 5	4,095 8 11
5,091 15 0	8,612 11 3	2,128 12 10	261 11 2	2,227 1 0	7,016 8 5	30,440 7 2
929 15 0	980 12 11	221 3 3	294 2 1	479 7 10	2,624 9 11	8,168 10 4
1,368 10 1	1,316 7 3	260 9 9	175 12 6	153 15 0	607 5 7	4,808 3 0
287 11 7	20 0 0	26 15 11	.....	66 8 0	.....	582 2 3
.....	.....	.....	.....	.....	.....	51 14 6
878 0 0	.....	.....	.....	.....	.....	816 0 0
.....	.....	.....	.....	.....	.....	80 15 6
75 12 6	51 12 0	163 13 6	144 11 0	.....	208 14 3	2,633 2 7
2 1 0	5 2 2	1 3 4	1 14 1	11 2 3	23 13 3	45 15 7
.....	.....	.....	.....	.....	.....	12 15 10
361 12 6	86 0 1	274 13 0	6 8 0	.....	217 1 9	1,179 6 4
.....	.....	.....	.....	.....	.....	17,789 8 0
.....	.....	.....	.....	.....	.....	204 1 6
.....	.....	.....	6 7 6	.....	.....	16 9 6
.....	4 9 7	.....	.....	.....	27 15 6	291 1 3
1 8 0	6 4 0	3 9 6	0 12 0	33 3 6	30 4 6	75 9 6
.....	.....	.....	.....	.....	.....	.....
.....	330 12 5	.....	.....	.....	.....	615 5 2
5,140 8 10	2,284 2 1	4,071 4 2	266 4 10	.....	.....	14,469 16 8
.....	.....	.....	.....	.....	.....	3,38,874 14 2
.....	1,479 14 2	309 13 2	5,147 4 1	.....	.....	6,936 15 5
.....	16 3 0	16 0 0	20 0 0	.....	189 8 9	268 10 9
.....	.....	30 0 0	.....	.....	.....	16,206 12 0
267 15 7	641 13 8	975 12 9	153 7 2	.....	564 3 2	22,188 9 10
.....	.....	.....	.....	36 0 0	.....	55 0 0
2 9 0	.....	1,554 4 6	.....	1,401 10 6	9,122 11 3	21,592 8 4
.....	.....	.....	.....	.....	.....	96 8 0
.....	.....	.....	.....	.....	.....	.....
14 0 0	7 13 5	290 0 0	27 0 0	.....	342 5 0	1,421 5 10
5 8 0	24 0 0	27 0 0	34 2 0	.....	.....	409 9 5
.....	.....	.....	.....	.....	.....	.....
1,191 0 0	130 0 0	65 0 0	665 8 0	.....	.....	2,106 8 0
.....	.....	.....	.....	.....	.....	6 0 0

Heads of Receipt and Expenditure.	Presidency Division.	Northern Division.			Southern
	Bombay Head Quarter Office.	Northern Frontier Range.	Khándeshda Range.	Surat Range.	The Deputy Collector, Coast Guard, Southern Division, Mátungá.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
EXPENDITURE—*continued.*					
SALT—IMPERIAL—*continued.*					
Ground-rent	 0	31 0 0	.....	.....	.....
Gaun Kharach Allowance ...	.....	.....	540 0 0	.....	.....
Cost of Maps	47 4 0	.....	.....	.....	.....
Demarcation and Survey Charges ...	.....	.....	.....	11 4 0	.....
Prize for manufacturing best Salt ...	.....	.....	600 0 0	.....	.....
Ordnance Stores (Arms and Accoutrements)	.....	3,603 4 10	.....	.....	.....
Cost of Chaukis on the Frontier Lines	.....	.....	.....	.....	.....
Total Salt ...	73,786 12 10	2,06,100 6 7	4,32,315 3 1	97,528 2 8	1,01,617 5 9
Stationery...	501 3 0	828 0 7	292 4 11	807 15 3	656 2 3
ALLOWANCES AND ASSIGNMENTS.					
Hats	.....	.....	6,210 15 10	2,825 7 0	.....
MARINE FUND.					
NORTHERN PORT FUND.					
Collection and Management.					
Establishment	236 5 2	.....	.....	.....	.....
Contingencies	.....	.....	.....	.....	.....
Removal of Waifs	.....	.....	.....	699 9 1	.....
Contribution to Coast-guard Establishment	5,000 0 0	.....	.....	.....	.....
Pensions and Gratuities	.....	.....	.....	340 14 11	.....
VESSELS AND BOATS.					
Establishment	.....	.....	.....	530 0 0	.....
Contingencies	.....	.....	.....	24 10 3	.....
Ferry Hire	.....	.....	.....	20 0 0	.....
BEACONS AND LIGHT-HOUSES.					
Establishment	.....	.....	.....	3,737 11 0	.....
Travelling allowance to Establishment	.....	.....	.....	17 13 0	.....
Cost of original works and repairs executed by Public Works Department (Advances)	150 0 0	.....	2,434 0 0	4,468 0 0	.....
Contingencies	.....	.....	.....	2,415 0 3	.....
Purchase and maintenance of Buoys	.....	.....	.....	648 2 0	.....
Cost of original works and repairs executed departmentally ...	.....	.....	.....	1,697 1 4	.....
Refunds	261 15 4	.....	.....	98 3 0	.....
Accountant General's Audit fees ...	102 0 0	.....	.....	.....	.....
Total ...	5,750 4 6	.....	2,434 0 0	14,707 0 10	.....
SOUTHERN PORT FUND.					
COLLECTION & MANAGEMENT.					
Pay of Port Officer...	.....	.....	.....	.....	.....
Do. of Establishment	655 7 6	.....	.....	.....	.....
Contribution to Coast-guard Establishment	5,000 0 0	.....	.....	.....	.....
Contingencies	25 9 6	.....	.....	.....	.....
Removal of Waifs...	.....	.....	.....	.....	.....
VESSELS AND BOATS.					
Establishment	.....	.....	.....	.....	.....
Contingencies	.....	.....	.....	.....	.....

Division.			North Kánara.	Portuguese Frontier.		
Thána Range.	Urán Range.	Ratnágiri Range.	Kánara Range.	Damaun Frontier.	Goa Frontier.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
.....	.....	.....	.....	.....	.....	31 6 0
.....	.....	.....	.....	.....	.....	540 0 0
.....	244 6 0	.....	.....	.....	.....	291 10 0
.....	1 11 0	.....	.....	.....	.....	12 15 6
.....	.....	.....	.....	.....	.....	600 0 0
1 7 0	.....	1 8 0	.....	200 2 0	92 13 0	3,799 3 10
.....	.....	.....	.....	.....	.....	.....
1,89,203 9 10	1,69,860 1 9	82,715 6 5	53,111 11 10	43,256 9 0	1,63,036 7 5	16,06,220 12 0
1,388 6 0	1,496 35 10	944 13 3	536 5 0	.....	.....	7,541 2 1
517 3 3	2,483 14 5	1,313 10 10	.....	.....	8,268 9 10	21,609 13 3
84 0 0	.....	.....	.....	.....	.....	320 5 2
12 0 0	.....	.....	.....	.....	.....	12 0 0
154 11 10	.....	.....	.....	.....	.....	954 4 11
.....	.....	.....	.....	.....	.....	5,000 0 0
.....	.....	.....	.....	.....	.....	340 14 11
.....	.....	.....	.....	.....	.....	530 0 0
.....	.....	.....	.....	.....	.....	24 10 3
.....	.....	.....	.....	.....	.....	30 0 0
.....	.....	.....	.....	.....	.....	3,737 11 0
.....	.....	.....	.....	.....	.....	17 13 0
.....	.....	.....	.....	.....	.....	7,052 0 0
61 12 11	.....	.....	.....	.....	.....	2,476 13 2
.....	.....	.....	.....	.....	.....	648 2 0
239 2 0	.....	.....	.....	.....	.....	1,986 3 4
28 0 0	.....	.....	.....	.....	.....	386 2 4
.....	.....	.....	.....	.....	.....	102 0 0
629 10 5	.....	.....	.....	.....	.....	23,521 0 1
.....	.....	.....	.....	.....	.....	.....
72 0 0	269 3 10	.....	2,799 4 6	.....	.....	2,799 4 6
.....	.....	.....	.....	.....	.....	994 11 4
.....	.....	.....	.....	.....	.....	5,000 0 0
.....	.....	28 8 0	73 13 5	.....	.....	127 14 5
84 12 9	95 0 5	320 13 0	5 10 8	.....	.....	506 4 10
.....	.....	1,098 12 4	1,176 0 0	.....	.....	2,274 12 4
.....	.....	592 12 7	210 1 11	.....	.....	803 14 6

Heads of Receipts and Expenditure.	Presidency-Division.	Northern Division.			Southern
	Bombay Head Quarter Office.	Northern Frontier Range.	Kharaghoda Range.	Surat Range.	The Deputy Collector, Coast Guard, Southern Division, Matunga.
SOUTHERN PORT FUND—*continued.*	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
BEACONS AND LIGHT-HOUSES.					
Establishment	.....	.....	.....	.....	.....
Travelling Allowance to Establishment	.....	.....	.....	.....	.....
Pension and Gratuities ...	.....	.....	.....	.....	.....
Accountant General's Audit fees...	161 0 0	.....	.....	.....	.....
Purchase and Maintenance of Buoys	.....	.....	.....	.....	.....
Contingencies	.....	.....	.....	.....	.....
Refunds	329 5 6	.....	.....	.....	.....
Contribution to Life Boat	.....	.....	.....	.....	.....
Cost of original works and repairs executed by Public Works Department (Advances)... ...	.....	.....	.....	.....	.....
Do. do. departmentally ...	.....	.....	.....	.....	.....
Total- ...	6,169 6 10	.....	.....	.....	.....
Total, Marine Fund ...	11,919 10 6	.....	2,434 0 0	14,707 0 10	.....
Tankaria Dharam Talav Fund ...	.....	.....	.....	60 0 0	.....
GRAND TOTAL ...	2,08,939 0 4	2,06,930 8 2	4,41,252 7 10	1,16,598 3 0	1,02,272 8 0

Division.			North Ka'nara.	Portuguese Frontier.		
Thâne Range.	Uran Range.	Ratnágiri Range.	Kánara Range.	Daman Frontier.	Goa Frontier.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
935 8 0	572 3 7	3,829 0 6	5,075 10 2	.....	.....	10,412 6 3
1 7 0	1 9 0	8 0 0	1 10 0	.....	.....	12 10 0
48 0 0	.....	36 11 4	240 0 0	.....	.....	324 11 4
.....	.....	.....	.....	.....	.....	161 0 0
.....	32 8 0	747 4 6	204 4 9	.....	.....	984 1 3
683 8 1	316 1 3	5,831 10 0	2,671 7 0	.....	.....	9,362 10 4
.....	41 15 9	492 2 2	163 8 10	.....	.....	1,076 12 3
.....	.....	300 0 0	.....	.....	.....	300 0 0
1,426 0 0	.....	2,247 4 0	3,733 0 0	.....	.....	7,406 4 0
367 14 3	13 1 0	345 9 0	230 8 2	.....	.....	956 11 5
3,619 2 1	1,341 6 10	15,858 7 5	16,474 10 5	.....	.....	43,463 0 9
4,248 12 10	1,341 6 10	15,858 7 5	16,474 10 5	.....	.....	66,984 0 10
.....	.....	.....	.....	.....	.....	60 0 0
1,89,287 6 11	2,14,883 8 0	1,00,841 2 9	70,159 5 6	43,238 4 8	1,71,954 11 6	18,66,407 2 8

J. L. JENKINS,
Acting Collector of Salt Revenue.

Statement No. V, showing Produce and Sales of Salt

Division.	Years.	Number of Stems.	Number of Salt-works.	Balance at the commencement of the year.	Produce. Estimated contents of heaps.	Produce. Excess over estimate of Jots disposed of.	Produce. Total according to revised Estimates.	Total of Balance and Produce.
				M. ℥ s.	M. ℥ s.	M. ℥ s.	M. s.	M. s.
	Ahmedabad Collectorate.							
Gujarát Division.	Khárághoda	2	2	18,45,318 17	21,80,696 13	7,234 0	21,87,827 13	40,33,145 30
	Ahmedabad	...	...	52,653 0	1,33,632 0	113 0	1,33,145 0	1,85,798 0
	Total ...	2	2	18,97,971 17	23,13,625 13	7,347 0	23,20,972 13	42,18,943 30
	Surat Collectorate.							
	Dhárasna	1	1	61,848 0	3,80,418 0	24,349 0	4,04,767 0	4,66,615 0
	Thána Collectorate.							
	Umbargaon	1	1	1,000 0	6,159 0	214 0	6,373 0	7,373 0
	Bassein	7	28	22,750 20	13,03,130 0	11,351 5	14,03,481 5	14,26,231 25
	Ghodbandar	9	46	34,990 30	11,86,144 30	32,823 10	11,99,968 0	12,26,958 30
	Trombay	4	24	20,879 25	7,79,219 6	11,739 24	7,90,958 30	8,11,838 15
	Island of Bombay.							
	Mátunga	6	26	41,030 10	9,57,124 10½	13,260 30	9,70,385 0½	10,11,476 10½
	Kolába Collectorate.							
Konkan Division.	Panvel	6	19	15,487 30	5,09,558 15	22,598 30	5,32,157 5	5,47,644 35
	Uran	11	89	1,28,148 5	23,54,463 11	91,919 20	24,46,382 31	25,74,530 36
	Sánkse	5	32	27,930 9	4,74,021 16½	16,119 4½	4,90,140 21½	5,18,070 30½
	Karanja	4	26	68,852 20	7,71,933 26½	21,893 3½	7,93,820 30	8,62,673 10
	Ratnagiri Collectorate.							
	Shiroda	1	27	13,320 0	92,044 35	2,991 20	95,035 15	1,08,355 15
	Kánara Collectorate.							
	Ankola	1	133	36,380 30	1,89,987 0	6,990 30	1,45,977 30	1,82,358 20
	Total ...	55	451	4,05,770 19	86,33,760 31½	2,31,570 17½	88,65,331 8½	92,71,101 27½
	Grand Total ...	58	354	23,05,689 36	1,13,27,804 4½	2,63,266 17½	1,15,91,070 21½	1,39,56,660 17½

manufactured in the Bombay Presidency for the year 1894-95.

Sales.				Amount of Excise Duty collected.	Loss and Wastage.	Total of Sales and Loss and Wastage.	Balance in hand at the close of the year.	Remarks.
On payment of Full Duty.	On payment of Nominal Duty.	Free of Duty.	Total.					
M. s.	M. s.	M. s.	M. s.	Rs. a. p.	M. s.	M. s.	M. s.	
17,72,574 0	.....	1,031 20	17,73,605 20	43,68,690 0 0	2,34,192 10	20,07,797 30	20,25,343 0	
1,23,818 0	.....	.....	1,23,818 0	3,09,545 0 0	1,862 0	1,25,680 0	60,118 0	
18,96,392 0	.....	1,031 20	18,97,423 20	46,78,235 0 0	2,36,054 10	21,33,477 30	20,85,466 0	
3,08,090 0	.....	.....	3,08,090 0	7,69,175 0 0	21,279 0	3,29,369 0	1,37,246 0	
6,017 0	.....	.....	6,017 0	15,042 8 0	423 0	6,440 0	933 0	
12,24,897 20	.....	202 14½	12,25,099 34½	3,59,793 14 0	83,818 0½	13,08,917 35	1,16,963 30	
9,46,955 30	.....	308 0	9,47,263 30	23,63,997 10 0	74,341 0	10,21,604 30	2,04,354 0	
6,85,849 18	7,516 0	.....	6,93,365 18	17,93,616 4 0	33,332 2	7,26,697 20	85,140 35	
8,43,749 4½	13,280 0	6 35½	8,57,036 0	21,20,489 4 6	61,309 0½	9,18,345 0½	93,070 10	
4,62,088 10	16,056 0	.....	4,78,144 10	11,70,846 10 0	24,694 35	5,02,839 5	44,805 30	
17,06,840 6	1,66,780 0	10,633 0	18,84,203 6	42,38,766 9 6	2,67,705 15	21,51,908 21	4,22,622 15	
3,67,017 6	3,744 0	.....	3,70,761 6	9,28,997 5 0	50,031 15½	4,20,792 21½	97,278 9½	
1,34,296 20	5,40,334 0	2,930 0	6,77,560 20	3,45,755 14 6	86,025 10	7,63,585 30	94,087 20	
77,044 0	.....	.....	77,044 0	1,92,610 0 0	6,760 35	83,804 35	24,351 20	
1,11,201 0	.....	14,110 0	1,25,311 0	2,78,002 8 0	28,726 20	1,54,037 20	29,321 0	
65,65,955 34½	7,47,660 0	28,100 10½	73,41,805 4½	1,65,37,428 7 6	7,17,167 13½	80,58,973 17½	12,12,128 9½	
87,70,437 34½	7,47,660 0	29,221 30½	95,47,319 24½	2,19,84,778 7 6	9,74,500 23½	1,05,21,820 7½	34,34,840 9½	

J. L. JENKINS,
Acting Collector of Salt Revenue.

Statement No. VI, showing the Quantity of Salt sold at the various

Talukas and Sizes.		Rates *Nil.*		At 3 pies per maund.		At 5 pies per maund.		At 7 pies per maund.		At 9 pies.	
		Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
		Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Umbergaon	Masoli	...	...	...	...	...	...	...	...	...	...
	1st Jachandra	...	...	...	...	...	...	...	...	...	...
	2nd do.	...	...	...	...	...	...	...	...	...	...
	3rd do.	...	...	...	...	...	...	...	...	...	...
Bassein	Panju	...	...	...	...	...	...	...	...	...	...
	Umella	...	...	...	...	...	...	...	...	...	...
	Pápdi	...	...	...	...	...	...	...	...	...	...
	Gokhivre	...	...	...	...	...	...	...	...	...	...
	Dengri	...	...	...	...	...	...	...	...	...	...
	Bái	...	...	...	...	...	...	650 0 0	24 13 8	...	...
	Morwa	...	...	...	...	...	...	...	...	...	...
	Mumbai A	...	...	...	...	...	...	...	...	...	...
Ohod bandar	Do. B	...	...	...	...	...	...	...	...	...	...
	Sondgar	...	...	...	...	...	...	...	...	...	...
	Bhayndar	...	...	...	...	80 0 0	3 8 0	...	...	847 20 0	35 5 0
	Mitavali	...	...	...	...	...	...	...	...	...	...
	Gorigaon	...	...	...	...	...	...	...	...	...	...
Trombay	Trombay	...	...	21,493 20 0	835 13 3	...	...	...	...	...	...
	Dovsar	...	...	67,624 20 0	1,056 1 3	...	...	...	...	...	...
	Ghátkopar	...	...	2,326 0 0	37 6 9	...	...	...	...	...	...
	Mábul	...	...	11,662 10 0	180 10 10	...	...	...	...	...	...
Mátenga	Wadála	...	...	22,422 0 0	350 5 6	10,555 20 0	329 18 10	...	...	...	...
	Dhadkhidal	...	...	13,330 10 0	208 6 10	6,669 0 0	111 6 6	...	...	...	...
	Sulemánsha	...	...	30,469 0 0	476 2 5	6,577 10 0	205 6 3	...	...	...	...
	Rowli	...	...	43,540 0 0	680 1 3	9,906 0 0	309 9 0	...	...	...	...
	Saltmati	...	...	67,043 0 0	1,047 8 6	5,632 30 0	79 2 6	...	...	...	...
	Kewrai	...	...	...	...	...	...	...	...	...	...
	St. Antone	...	...	...	...	722 0 0	24 17 0	...	...	...	...
	Dongarkhár	...	...	...	...	4,072 0 0	127 4 0	...	...	...	...
	Dabji	...	...	...	...	804 0 0	18 12 0	...	...	...	...
	Mogháss	...	...	...	...	...	...	...	...	...	...
	Chivri	...	...	...	...	...	...	...	...	...	...
Uran	Ganati	...	...	...	...	...	...	...	...	...	...
	Kantekhár	...	...	...	...	...	...	...	...	...	...
	Zegadi	...	...	...	...	1,010 0 0	31 9 0	...	...	...	...
	Shewa	...	...	...	...	...	...	...	...	...	...
	Ziroli	...	...	...	...	...	...	...	...	...	...
	Rámshankar	...	...	...	...	...	...	...	...	...	...
	Bhendkhal	...	...	...	...	4,550 0 0	142 8 0	...	...	...	...
Kenanja	Bonnogra	...	...	...	...	...	...	...	...	...	...
	Ovalibhandi	...	...	...	...	1,153 0 0	36 0 0	...	...	...	...
	Chirner	...	...	...	...	...	...	...	...	...	...
	Panvel	...	...	...	...	...	...	...	...	...	...
	Wághjáli	...	...	...	...	3,654 0 0	114 9 0	...	...	...	...
Panvel	Belápur	1 0 0	...	1 0 0	0 0 3	25,096 0 0	1,033 15 0	...	...	...	...
	Karave	...	...	...	...	7,716 0 0	241 3 0	...	...	...	...
	Nerul	...	...	...	...	...	...	...	...	...	...
	Sarsole	...	...	...	...	...	...	...	...	...	...
	Umberda	...	...	...	...	...	...	...	...	...	...
	Sambri	...	...	...	...	...	...	...	...	...	...
Pen	Shilotar	...	...	...	...	...	...	...	...	...	...
	Sondgar	...	...	...	...	...	...	...	...	...	...
	Chikhli	...	...	...	...	...	...	...	...	...	...
Shiroda	Shiroda	...	...	...	...	...	...	...	...	...	...
Ankola	Nagarbail	...	...	...	...	...	...	...	...	...	...
	Total	1 0 0	...	2,79,726 20 0	4,571 13 8	29,779 30 0	2,803 4 3	650 0 0	24 13 8	847 20 0	35 5 0

At 10 pies.		At 1 anna.		At 1 anna and 1 pie.		At 1 anna and 2 pies.		At 1 anna and 4 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	450 0 0	30 0 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	202 20 0	13 10 0	...	...	...	...	...	...
...	...	13,024 30 0	869 0 0	...	...	...	...	...	...
...	...	3,060 0 0	191 4 0	...	...	...	...	...	...
...	...	480 0 0	30 0 0	...	...	...	...	...	...
...	...	3,168 20 0	197 14 6	...	...	663 20 0	41 1 6	...	...
...	...	1,761 10 0	110 1 3	...	...	...	...	...	...
...	...	8,662 20 0	228 4 6	...	...	...	...	...	...
...	...	15,136 20 0	945 15 6	...	...	162 0 0	11 13 0	473 20 0	30 6 0
231 30 0	16 13 2	3,402 20 0	150 2 6	1 0 0	0 1 1	278 0 0	20 4 4	...	...
...	...	1,391 0 0	86 15 0	...	...	690 0 0	43 12 0	...	...
408 0 0	21 1 6	2,298 30 0	141 13 9	...	...	162 0 0	11 13 0	...	...
...	...	...	...	...	...	...	...	...	...
...	...	97 0 0	6 1 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	4,950 0 0	303 11 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	63,011 10 0	3,938 3 3	...	...	...	...	...	...
...	...	29,337 20 0	1,833 11 6	...	...	...	...	...	...
...	...	42,933 0 0	2,683 5 0	...	...	...	...	...	...
...	...	75,241 30 0	4,702 9 6	...	...	...	...	...	...
...	...	97,685 30 0	6,104 4 9	...	...	...	...	...	...
...	...	2,346 20 0	146 10 6	...	...	...	...	...	...
...	...	27,974 0 0	1,748 0 0	...	...	...	...	...	...
...	...	41,560 0 0	2,584 6 0	...	...	...	...	...	...
...	...	24,006 0 0	1,837 14 0	...	...	...	...	720 0 0	60 0 0
...	...	15,978 0 0	991 2 0	...	...	...	...	...	...
...	...	36,860 0 0	2,303 12 0	...	...	...	...	...	...
...	...	33,334 0 0	2,021 14 0	...	...	...	...	...	...
...	...	54,028 0 0	3,314 4 0	...	...	...	...	...	...
...	...	74,052 0 0	4,628 8 0	...	...	...	...	...	...
...	...	66,410 0 0	4,150 10 0	...	...	...	...	...	...
...	...	44,390 0 0	2,749 13 0	...	...	...	...	650 0 0	54 2
...	...	64,328 0 0	4,020 8 0	...	...	...	...	...	...
...	...	91,478 0 0	5,717 6 0	...	...	...	...	...	...
...	...	196,574 0 0	12,286 14 0	...	...	...	...	...	...
...	...	199,951 0 0	12,434 7 0	...	...	...	...	...	...
...	...	68,078 0 0	4,254 14 0	...	...	...	...	...	...
...	...	69 0 0	6 9 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	247 0 0	15 7 0	...	...	...	...	...	...
...	...	540 0 0	33 13 0	...	...	...	...	...	...
...	...	1,063 0 0	66 4 0	...	...	...	...	...	...
...	...	2,808 0 0	176 8 0	...	...	...	...	...	...
...	...	17,675 7 0	1,104 11 1	...	...	...	...	...	...
...	...	34,312 30 0	2,144 8 9	...	...	...	...	...	...
...	...	34,647 10 0	2,165 3 3	...	...	...	...	...	...
...	...	61,537 0 0	3,845 7 0	...	...	...	...	...	...
...	...	72,362 10 0	4,522 2 3	...	...	...	...	...	...
...	...	352 0 0	22 0 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
726 30 0	37 13 8	1,623,689 7 0	101,480 9 1	1 0 0	0 1 1	1,765 20 0	129 11 9	1,842 20 0	152 8

1 anna and [illegible] a.		At 1 anna and 8 pies.		At 1 anna and 7 pies.		At 1 anna and 8 pies.		At 1 anna and 9 pies.	
[illegible]ounds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
[illegible]ds. s. t	Rs. a. p.	Mds. s. t	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.

At 1 anna and 10 pies.		At 2 annas.		At 2 annas and 2 pies.		At 2 annas and 3 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	6,027 0 0	752 2 0	...	...	...	...
...	...	36,270 30 0	4,527 7 8	...	...	...	...
...	...	44,287 0 0	5,535 14 0	...	...	...	...
...	...	32,078 14 30	4,121 10 9	...	...	...	...
...	...	24,588 30 0	4,321 1 6	...	...	...	...
...	...	111,786 10 0	13,973 8 6	...	...	...	...
...	...	38,700 10 0	4,836 10 6	...	...	...	...
...	...	100,603 0 0	12,562 14 0	...	...	...	...
320 0 0	36 10 8	100,085 30 0	12,510 13 6	...	...	...	...
...	...	104,024 30 0	13,003 1 6	...	...	...	...
...	...	72,820 0 0	9,103 4 0	...	...	...	...
400 0 0	45 13 4	120,116 10 0	15,014 8 6	...	...	760 30 0	106 15 8
...	...	90,614 20 0	11,201 13 0	...	...	...	...
...	...	145,972 20 0	18,246 15 0	...	...	...	...
675 20 0	77 6 8	161,445 20 0	20,555 11 0	270 0 0	36 9 0	...	...
...	...	18,603 0 0	2,325 6 0	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	33,763 10 0	4,219 3 6	...	...	...	...
...	...	32,756 0 0	4,094 8 0	...	...	...	...
...	...	61,737 10 0	7,717 3 6	...	...	...	...
...	...	54,314 30 0	6,789 5 6	...	...	...	...
...	...	90,230 10 0	11,278 4 6	...	...	...	...
...	...	16,526 10 0	2,065 12 6	...	...	...	...
...	...	14,801 0 0	1,850 2 0	...	...	...	...
...	...	17,018 0 0	2,343 8 0	...	...	...	...
...	...	3,356 0 0	1,042 0 0	...	...	...	...
...	...	8,117 20 0	1,014 11 0	...	...	324 0 0	45 9
...	...	14,191 0 0	1,773 14 0	...	...	...	...
...	...	4,140 0 0	517 8 0	...	...	...	...
...	...	14,020 0 0	1,753 8 0	...	...	...	...
...	...	19,493 0 0	2,436 4 0	...	...	...	...
...	...	7,068 0 0	883 8 0	...	...	...	...
...	...	10,576 0 0	1,322 0 0	...	...	...	...
...	...	5,830 0 0	728 12 0	...	...	...	...
...	...	49,851 0 0	6,231 6 0	...	...	...	...
...	...	30,632 20 0	3,829 1 6	...	...	...	...
...	...	13,624 20 0	1,690 9 6	...	...	...	...
...	...	17,573 0 0	2,196 10 0	...	...	...	...
...	...	2,009 20 0	251 1 0	...	...	...	...
...	...	13,472 20 0	1,684 1 6	...	...	...	...
...	...	110,793 10 0	13,849 2 6	...	...	...	...
...	...	71,075 30 0	8,884 2 6	...	...	...	...
...	...	81,732 0 0	10,216 8 0	...	...	...	...
...	...	71,802 0 0	8,975 12 0	...	...	...	...
...	...	9,975 17 0	1,246 14 10	...	...	...	...
...	...	47,639 10 0	5,954 4 6	...	...	...	...
...	...	26,638 30 0	3,329 13 6	...	...	...	...
...	...	41,042 25 0	5,130 5 3	...	...	...	...
...	...	21,209 9 0	2,651 2 6	...	...	...	...
...	...	1,504 0 0	188 0 0	...	...	...	...
...	...	...	...	...	...	...	...
1,395 20 0	169 14 5	2,215,856 15 10	2,79,475 10 10	270 0 0	36 9 0	1,084 30 0	152 8 8

At 2 annas and 4 pies.		At 2 annas and 5 pies.		At 2 annas and 6 pies.		At 2 annas and 7 pies.		At 2 annas and 8 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...

At 2 annas and 9 pice.		At 2 annas and 10 pice.		At 2 annas and 11 pice.		At 3 annas.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	64 0 0	12 0 0
...	...	...	...	...	...	244 0 0	45 12 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	240 0 0	45 0 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	220 6 0	38 15 4	...	...	2,149 0 0	401 4 0
...	...	...	...	...	...	5,307 20 0	995 2 6
...	...	...	...	...	...	787 0 0	148 13 0
6,308 10 0	912 5 8	...	...	892 0 0	161 10 8	8,860 10 0	1,659 6 0
...	...	361 0 0	63 14 10	...	...	1,821 20 0	341 8 6
...	...	...	...	...	...	2,650 0 0	496 14 0
...	...	...	...	...	...	10,142 0 0	1,901 10 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	4 0 0	0 12 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	6,990 30 0	1,310 12 3
...	...	...	...	...	...	19,968 0 0	3,675 4 0
...	...	...	...	...	...	17,639 0 0	3,183 5 0
...	...	...	...	...	...	7,474 0 0	1,401 6 0
...	...	...	...	...	...	1,698 0 0	317 7 0
...	...	...	...	...	...	687 0 0	128 13 0
...	...	...	...	...	...	720 0 0	135 0 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	288 0 0	54 0 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	576 0 0	108 0 0
...	...	...	...	...	...	936 0 0	175 8 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	1,008 0 0	189 0 0
...	...	...	...	...	...	750 0 0	140 10 0
...	...	...	...	...	...	4,619 0 0	864 6 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	52 20 0	9 18 6
...	...	...	...	...	...	2,028 20 0	380 5 6
...	...	...	...	...	...	972 0 0	182 4 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
41 12 0	7 7	...	...	...	...	150 0 0	28 2 0
...	...	...	...	...	...	145 0 0	26 18 0
...	...	...	...	...	...	180 0 0	33 12 0
...	...	...	...	...	...	1,096 0 0	205 8 0
...	...	...	...	...	...	90 0 0	16 14 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	40 0 0	7 8 0
6,349 22 0	919 7 8	581 0. 0	102 14 2	892 0 0	161 10 8	92,022 0 0	17,441 10 0

At 3 annas and 2 pies.		At 6 annas and 3 pies.		At 3 annas and 5 pies.		At 3 annas and 6 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	60 0 0	13 2 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
3,200 20 0	672 3 7	20,913 10 0	4,218 0 8	6,137 10 0	1,310 8 11	1,624 0 0	348 4 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
264 0 0	174 15 4	...	...	602 20 0	43 3 11	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...

At 3 annas and 7 pies.		At 3 annas and 10 pies.		At 3 annas and 11 pies.		At 4 annas.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...
...	...	...	...	...	...	229,918 30 0	32,479 11 0
...	...	...	...	...	...	132,787 20 0	33,196 14 0
...	...	...	...	...	...	123,226 10 0	30,806 9 0
...	...	...	...	...	...	97,598 20 0	24,399 10 0
...	...	...	...	...	...	115,179 30 0	28,794 15 0
...	...	...	...	...	...	102,408 20 0	40,662 2 0
...	...	...	...	...	...	40,276 0 0	10,069 0 0
309 0 0	67 3 0	...	...	...	...	...	...
...	...	...	...	...	...	2 0 0	0 9 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	2,222 0 0	539 0 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
1,175 20 0	253 4 3	520 20 0	126 2 3	...	...	4,860 20 0	1,240 2 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	4,410 0 0	1,102 8 0
...	...	...	...	...	...	195,890 18 0	46,474 1 10
...	...	...	...	...	...	138,812 10 0	34,210 9 0
...	...	...	...	...	...	94,152 10 0	23,038 1 0
...	...	...	...	...	...	169,435 10 0	42,358 13 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	2,424 0 0	593 6 0	90,461 30 0	22,615 7 0
...	...	...	...	...	...	149,193 0 0	37,295 4 0
...	...	...	...	576 0 0	141 0 0	48,613 0 0	12,153 4 0
...	...	...	...	...	...	68,173 16 0	17,043 5 7
...	...	...	...	...	...	126,027 30 0	31,506 15 0
...	...	...	...	...	...	84,005 10 0	21,001 5 0
...	...	...	...	...	...	150,800 0 0	12,701 8 0
...	...	...	...	...	...	205,456 10 0	51,364 1 0
...	...	...	...	...	...	139,700 0 0	34,926 8 0
...	...	...	...	...	...	111,095 10 0	27,923 13 0
...	...	...	...	...	...	87,728 0 0	21,932 0 0
...	...	...	...	...	...	720 0 0	180 0 0
...	...	...	...	...	...	...	...
...	...	...	...	...	...	2,930 0 0	732 8 0
...	...	...	...	...	...	1,696 0 0	324 0
...	...	...	...	...	...	6,837 30 0	1,709 7 0
...	...	...	...	...	...	1,928 10 0	482 2 0
...	...	...	...	...	...	34,050 0 0	8,062 8 0
...	...	...	...	...	...	5,827 10 0	1,391 13 0
...	...	...	...	...	...	14,984 10 0	3,746 1
...	...	...	...	...	...	6,865 30 0	1,716 7 1
...	...	...	...	...	...	...	...
...	...	...	...	...	...	60 0 0	15 0 0
...	...	...	...	...	...	838 0 0	209 8 0
...	...	...	...	...	...	102 30 0	25 11 0
...	...	...	...	...	...	797 35 0	199 7 0
...	...	...	...	...	...	75,148 0 0	18,787 0 0
...	...	...	...	...	...	6,026 0 0	1,506 4 0
...	...	...	...	...	...	...	...
1,475 20 0	330 7 3	520 20 0	126 2 3	3,000 0 0	734 6 0	2,300,442 19 0	7,00,110 9 11

At 4 annas and 3 pies.		At 4 annas and 5 pies.		At 4 annas and 6 pies.		At 4 annas and 9 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...
...	...	...	...	120 0 0	33 12 0	...	...
...	...	...	...	...	...	...	...
24 0 0	6 6 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	51 0 0	14 10 0	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	160 0 0	45 0 0	...	...
...	...	2,664 0 0	740 14 4	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	1,034 0 0	290 13 0	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	522 0 0	146 12 0	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
...	...	...	...	...	...

At 4 annas and 11 pies.		At 5 annas.		At 5 annas and 3 pies.		At 5 annas and 4 pies.		At 5 annas, and 6 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	99 0 0	28 2 0	...	...	...	...	...	...
...	...	718 0 0	235 5 0	...	...	...	...	120 0 0	44 11 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	1,012 0 0	297 13 0	...	...	...	...	216 0 0	88 0 0
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	7,062 0 0	2,206 14 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	1,009 0 0	315 5 0	...	...	...	...	...	...
...	...	288 0 0	90 0 0	...	...	...	...	...	...
...	...	468 0 0	146 4 0	...	...	...	...	...	...
...	...	1,809 0 0	0 5 0	...	...	...	...	...	...
...	...	362 0 0	113 3 0	...	...	...	...	...	...
...	...	1,656 0 0	517 8 0	...	...	...	...	...	...
...	...	360 0 0	112 8 0	...	...	...	...	...	...
...	...	288 0 0	90 0 0	...	...	...	...	...	...
...	...	580 0 0	181 4 0	...	...	...	...	...	...
...	...	1,474 0 0	460 10 0	...	...	...	...	...	...
...	...	2,045 0 0	639 1 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	2,577 0 0	805 5 0	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
300 0 0	92 3 0	37,723 0 0	11,788 7 0	400 0 0	131 4 0	1,600 0 0	600 0 0	939 0 0	322 12 6
300 0 0	92 3 0	66,537 0 0	16,917 13 0	400 0 0	131 4 0	1,600 0 0	600 0 0	1,325 0 0	465 7 6

At 5 annas and 7 pies.		At 5 annas and 11 pies.		At 6 annas.		At 6 annas and 3 pies.		At 6 annas and 4 pies.	
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
...	...	...	...	...	...	...	...	...	...
...	...	...	...	134 0 0	67 12 0	...	...	...	...
...	...	...	...	544 0 0	204 0 0	...	...	...	...
...	...	...	...	102 0 0	38 4 0	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	4,142 0 0	1,553 4 0	...	...	...	...
...	...	...	...	...	...

Sázas in the Konkan and North Kánara during the year 1894-95.

At 6 annas and 5 piés.		At 7 annas.		At 8 annas.		At 10 annas.		Total.		Average Price per Maund.
Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	Maunds.	Amount.	
Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Rs. a. p.
...	...	...	...	...	...	...	...	6,017 0 0	752 2 0	0 2 0
...	...	...	...	...	...	...	...	167,106 20 0	97,181 14 6	0 8 9
...	...	...	...	...	...	...	...	173,769 20 0	99,933 14 0	0 9 7
...	...	...	...	...	...	...	...	164,891 24 60	84,966 7 9	0 8 7
...	...	...	...	...	...	...	...	132,889 32 0	68,846 0 0	0 8 6
...	...	20 0 0	20 8 0	30 0 0	15 0 0	120 0 0	75 0 0	244,695 30 0	45,830 0 3	0 2 11
...	...	...	...	...	...	...	...	204,177 30 0	45,632 0 6	0 3 7
...	...	...	...	...	...	...	...	141,250 0 0	22,601 14 0	0 2 7
...	...	...	...	...	...	...	...	107,517 20 0	13,365 3 7	0 2 0
...	...	...	...	...	...	...	...	112,437 20 0	14,205 2 8	0 2 0
...	...	...	...	...	...	...	...	77,462 20 0	9,618 14 3	0 2 0
...	...	...	...	...	...	...	...	189,120 20 0	28,414 8 3	0 2 3
...	...	...	...	...	...	...	...	90,720 0 0	12,052 8 7	0 2 0
...	...	...	...	...	...	...	...	141,638 20 0	17,773 3 6	0 2 4
...	...	...	...	...	...	...	...	190,863 10 0	25,479 11 9	0 2 8
...	...	...	...	...	...	...	...	12,603 0 0	2,395 6 0	0 3 0
...	...	...	...	15 0 0	37 8 0	...	...	12,078 0 0	3,613 12 0	0 6 0
...	...	...	...	...	...	...	...	207,393 28 0	46,210 11 1	0 3 7
...	...	...	...	...	...	...	...	203,426 0 0	35,519 5 3	0 2 9
...	...	...	...	...	...	...	...	96,547 10 0	23,575 7 9	0 3 11
...	...	...	...	...	...	...	...	160,908 20 0	42,339 7 10	0 4 [illegible]
...	...	...	...	...	...	...	...	136,353 0 0	10,976 7 4	0 1 [illegible]
...	...	...	...	...	...	...	...	98,110 20 0	6,826 6 10	0 1 7
...	...	...	...	...	...	...	...	153,356 20 0	13,264 6 5	0 1 [illegible]
...	...	...	...	...	...	...	...	120,485 10 0	13,883 5 3	0 1 [illegible]
...	...	...	...	...	...	...	...	220,162 30 0	18,826 11 2	0 1 3
...	...	...	...	...	...	...	...	19,520 20 0	2,341 4 0	0 1 11
...	...	...	...	...	...	...	...	139,574 30 0	27,630 2 6	0 3 1
...	...	...	...	...	...	...	...	212,551 0 0	42,343 e8 0	0 3 2
...	...	...	...	...	...	...	...	84,111 0 0	15,150 2 0	0 2 [illegible]
...	...	...	...	...	...	...	...	93,881 26 0	19,665 0 7	0 3 4
...	...	...	...	...	...	...	...	177,420 20 0	36,692 11 0	0 3 3
...	...	...	...	...	...	...	...	122,711 10 0	24,168 3 0	0 3 2
...	...	...	...	...	...	...	...	200,750 0 0	33,150 4 0	0 2 [illegible]
...	...	...	...	...	...	...	...	261,868 10 0	53,630 6 0	0 3 1
...	...	...	...	...	...	...	...	215,372 0 0	40,405 14 0	0 3 0
...	...	...	...	...	...	...	...	166,445 10 0	32,660 15 8	0 3 1
...	...	...	...	...	...	...	...	100,697 0 0	28,190 13 0	0 2 [illegible]
...	...	...	...	...	...	...	...	146,859 0 0	12,271 4 0	0 1 4
...	...	...	...	...	...	...	...	227,306 20 0	10,314 15 6	0 1 [illegible]
...	...	...	...	...	...	...	...	216,257 20 0	14,893 8 6	0 1 1
...	...	...	...	...	...	...	...	67,157 0 0	6,885 8 0	0 1 3
...	...	...	...	...	...	...	...	12,606 20 0	3,046 2 6	0 3 11
...	...	...	...	...	...	...	...	21,062 20 0	2,660 11 0	0 2 [illegible]
...	...	...	...	...	...	...	...	179,968 10 0	23,821 4 0	0 2 1
...	...	...	...	...	...	...	...	84,886 20 0	10,640 14 6	0 2 0
...	...	...	...	...	...	...	...	97,776 20 0	14,029 13 0	0 2 4
...	...	...	...	...	...	...	...	81,535 20 0	10,874 11 0	0 2 2
...	...	...	...	...	...	...	...	28,055 17 0	2,408 12 1	0 1 4
...	...	...	...	...	...	...	...	82,046 0 0	5,127 10 3	0 1 7
...	...	...	...	...	...	...	...	63,204 0 0	5,732 4 0	0 1 6
...	...	...	...	...	...	...	...	103,786 25 0	9,214 13 3	0 1 5
...	...	...	...	...	...	...	...	94,658 14 0	7,402 10 3	0 1 [illegible]
...	...	...	...	...	...	...	...	77,064 0 0	19,707 0 0	0 4 11
...	...	...	...	...	...	...	...	125,811 0 0	45,832 2 4	0 5 [illegible]
300 0 0	120 5 0	140 0 0	61 4 0	21,652 0 0	10,328 0 0	10 0 0	6 4 0	7,341,320 14 40	11,72,919 7 10	0 1 7
300 0 0	120 5 0	140 0 0	61 4 0	22,767 0 0	10,978 0 0	810 0 0	81 4 0			

J. L. JENKINS,
Acting Collector of Salt Revenue.

Statement No. VII, showing Quantities of Foreign Salt imported by Sea and by Land into the Bombay Presidency during the year 1894-95.

Description of Salt.	Importations by Sea.					Importations by Land.						Total of Imports by Sea and Land.	
	Place of Export.	Place of Import.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Place of Export.	Place of Import.	By what Route.	Mode of Conveyance.	Quantity Imported.	Amount of Import Duty levied.	Quantity Imported.	Amount of Import Duty levied.
				Mds. s. t.	Rs. a. p.					Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Table and Packing Salt.	London ...	Bombay ...	Square-rigged vessels.	2,814 2 66	7,035 2 10								
Black Salt (Sanchal).	Bhávnagar.	Bombay and Kárwár.	Country crafts.	2,137 15 34	5,343 7 5								
Sinda Salt	Persia ...	Bombay ...	Do. ,,	6,156 21 20	12,891 5 3								
Goa Salt	Goa Territory.	Bombay Presidency (North Kánara District).	Do. ...	5,203 12 26	13,008 4 4								
			Total ...	16,311 11 66	38,278 3 10							16,311 11 66	38,278 3 10
Portuguese India Salt.	.....	.....	.....	.....	.....	Daman ...	Surat District ...	Daman Frontier.	Cart and headloads.	2,745 25 67	6,864 1 10		
	.....	.....	.....	.....	.....	Bulsár Customs.	Do. ...	Do. ...	Do. ...	277 38 0	694 14 0		
	.....	.....	.....	.....	.....	Bánda ...	Bombay Presidency.	Goa Frontier ...	Head and bullock loads.	17,482 35 0	43,707 3 0		
	.....	.....	.....	.....	.....	Digi	Do. ...	Do. ...	Do. ...	3,778 21 0	9,446 5 0		
	.....	.....	.....	.....	.....	Kolghát ...	Do. ...	Do. ...	Do. ...	3,284 24 40	8,211 8 6		
	.....	.....	.....	.....	.....	Castle Rock ...	Do. ...	Do. ...	Rail and bullock loads.	2,10,160 16 33	5,25,401 0 5		
	.....	.....	.....	.....	.....	Do. ...	Madras Presidency.	Do. ...	Do. ...	54,536 16 60	1,36,291 0 9		
	.....	.....	.....	.....	.....	Do. ...	Nizám's Territory.	Do. ...	Rail	5 36 20	14 12 3		
	.....	.....	.....	.....	.....	Gogha ...	Ahmedabad District.	Gogha Frontier.	Carts and donkeys.	13 29 0	34 6 0		
	.....	.....	.....	.....	.....	Kárwár ...	Bombay Presidency.	Do. ...	Head and bullock-loads.	4,266 19 60	10,666 3 9		
									Total ...	2,96,532 22 40	7,41,331 6 6	2,96,532 22 40	7,41,331 6 6
			Total ...	16,311 11 66	38,278 3 10				Total ...	2,96,532 22 40	7,41,331 6 6	3,11,843 34 26	7,79,609 10 4

J. L. JENKINS,
Acting Collector of Salt Revenue.

Statement No. VIII, showing the Quantities of each description of Salt imported and delivered from Salt-works in the Bombay Presidency during the years 1893-94 and 1894-95.

Description of Salt.	1893-94.		1894-95.		Increase in 1894-95.		Decrease in 1894-95.	
	Quantity.	Amount realized.	Quantity.	Amount realized.	Quantity.	Amount realized.	Quantity.	Amount realized.
	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.	Mds. s. t.	Rs. a. p.
Barágra salt	20,73,186 20 0	52,38,217 8 0	18,97,423 20 0	46,78,235 0 0	.....	.....	1,75,763 0 0	5,59,982 8 0
Sea salt	70,62,314 18 38	1,56,89,854 7 3	79,51,631 39 46	1,80,60,883 2 4	8,89,317 21 8	23,71,028 11 1	.....	.....
Salt from Amritsar	2 30 0	6 14 0	.....	.....	.....	.....	2 30 0	6 14 0
Sinda salt	500 0 0	1,250 0 0	5,156 21 20	12,891 5 3	4,656 21 20	11,641 5 3	.....	.....
Table salt	2,509 28 26	6,274 4 4	2,814 2 66	7,035 2 10	304 14 40	760 14 6	.....	.....
Bhávnagar black salt (Sanchal)	1,988 26 20	4,971 10 3	2,137 15 34	5,343 7 5	148 29 14	371 13 2	.....	.....
Total ...	91,40,502 3 4	2,09,40,574 11 10	98,59,163 19 6	2,27,64,388 1 10	8,94,427 6 2	23,83,802 12 0	1,75,765 30 0	5,59,989 6 0

J. L. JENKINS,
Acting Collector of Salt Revenue.

Statement No. IX, showing the Principal Articles of Import and Export, with of the Bombay Presidency

Division	Taluka.	Number and Names of Ports.		Value of Imports.	Value of Exports.	Import Customs Duty.	Export Customs Duty.	Total Customs Duty.
				Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Northern Division.	Dholera	Whittle Bandar	1	2,34,653 0 0	13,16,730 0 0	14,712 15 6	.....	14,712 15 6
	Gogha ...	Gogha	1	2,46,141 0 0	1,01,263 0 0	46 5 0	.....	46 5 0
	Cambay ...	Cambay	1	.....	.....	.....	.....	.....
	Jambusar	Tankaria, Dehgam ...	2	2,80,123 0 0	1,55,575 0 0	39 4 6	.....	39 4 6
	Broach ...	Broach, Dehej	2	26,01,086 0 0	18,36,968 0 0	32,435 5 11	227 0 9	32,662 6 8
	Surat ...	Surat, Bhagwa, Navsári, Matwád.	4	17,93,079 0 0	16,68,339 0 0	3,795 1 1	1,182 9 11	4,977 11 0
	Bulsar	Bulsar, Bilimora, Kolak, Umarsádi.	4	5,14,217 0 0	9,87,588 0 0	8,769 10 10	4,625 5 0	13,394 15 10
		Total, Northern Division...	15	63,69,299 0 0	60,66,463 0 0	59,798 10 10	6,034 15 8	65,833 10 6
Southern Division.	Umbargaon ...	Umbargaon, Maroli, Kalai, Golvad.	4	1,26,408 0 0	3,00,638 0 0	142 11 4	33 1 5	175 12 9
	Tarapur	Tarápur, Dáhánu, Navápur, Satpati, Mahim, Kelva, Dativrey.	7	4,68,124 0 0	8,55,261 0 0	204 13 2	90 5 6	295 2 8
	Bassein ...	Bassein, Agáshi, Nanghur...	3	4,85,665 0 0	11,74,929 0 0	3 1 8	.....	3 1 8
	Ghodbandar ...	Rayi, Utan, Manori, Bándra, Versova.	5	3,67,385 0 0	13,63,885 0 0	130 11 7	.....	130 11 7
	Trombay ...	Bhiwandi, Thánah, Kalyan, Bhandarpi, Mahul, Trombay.	6	47,15,760 0 0	47,87,297 0 0	5,875 10 10	3,114 15 5	8,990 10 3
	Uran ...	Mora, Sheva...	2	9,76,422 0 0	95,86,401 0 0	26 4 0	.....	26 4 0
	Karanja	Karanja, Rewas	2	1,54,650 0 0	24,47,552 0 0	9 0 0	.....	9 0 0
	Panvel ...	Panvel, Belápur, Chirner, Kharsana.	4	7,08,163 0 0	18,22,665 0 0	30 8 7	90 5 11	120 14 6
	Alibág ...	Alibág, Thál, Revdanda, Mandad.	4	6,44,374 0 0	6,92,416 0 0	90 8 4	.....	90 8 4
	Sánksi	Antora, Nágothna	2	5,27,966 0 0	10,21,885 0 0	.....	.....	.....
	Savarndurg ...	Bánkot, Kelshi, Harnai ...	3	10,33,778 0 0	4,76,705 0 0	1,161 10 6	131 10 5	1,293 4 11
	Anjanvel	Anjanvel, Boria	2	20,75,217 0 0	34,86,438 0 0	2,269 7 11	29 10 6	2,299 2 5
	Ratnagiri	Ratnágiri, Jayghad, Puranghad.	3	14,86,376 0 0	11,17,649 0 0	1,158 15 4	10 4 2	1,169 3 6
	Vijidrug	Jaytapur, Vijidrug ...	2	17,63,177 0 0	21,60,171 0 0	1,305 3 10	138 4 2	1,443 8 0
	Malvan	Málvan, Achra, Devgad ...	3	8,45,964 0 0	5,63,736 0 0	1,251 10 8	205 10 8	1,457 5 4
	Vengurla	Vengurla, Nivti	2	19,16,941 0 0	17,59,891 0 0	1,635 7 5	613 1 6	2,248 8 11
	Shiroda	Kirápani	1	1,09,042 0 0	1,16,651 0 0	1,304 14 1	60 3 0	1,365 1 1
	Kárwár	Sadáshivgad, Kárwár, Chendia, Belikeri.	4	3,47,612 0 0	3,42,933 0 0	713 14 0	1,914 10 9	2,628 8 9
	Ankola	Ankola, Gangavali, Tadri.	3	2,37,028 0 0	3,41,662 0 0	616 12 9	5,612 4 11	6,229 1 8
	Honávar	Kumta, Mirdeshwar, Honavar, Bhatkal, Shirali.	5	14,77,899 0 0	26,32,406 0 0	3,528 15 10	411 0 6	3,940 0 4
		Total, Southern Division ...	67	2,04,60,981 0 0	3,71,01,171 0 0	27,469 5 11	12,465 8 10	39,935 14 9
		Presidency Division Huzár Collector of Salt Revenue.	...	.....	.....	.....	.....	.....
		Do. Mátungs.	...	.....	8,96,863 0 0	.....	.....	.....
		Grand Total ...	82	2,68,30,280 0 0	4,80,64,497 0 0	87,269 0 9	18,499 8 6	99,749 9 3

their Values and Details of the Sea Customs Collections realized at the different Ports during the year 1894-95.

Wharfage Fees.	Registry Fees.	Confiscations and Penalties.	Miscellaneous.	Total.	Refunds.	Net Revenue.	Remarks.
			REVENUE.				
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
7 11 10	1 0 0	80 9 1	42 4 6	14,844 9 2	.....	14,844 9 2	
.....	65 0 0	187 1 8	15 9 6	314 0 2	.....	314 0 2	
.....	.....	.....	1 12 0	1 12 0	.....	1 12 0	
18 0 0	11 0 0	4 0 0	28 4 4	100 8 10	.....	100 8 10	
286 14 0	103 0 0	92 8 6	82 3 1	33,227 0 3	70 3 2	33,156 13 1	
199 11 10	389 0 0	790 6 0	172 15 11	6,529 12 9	2 10 0	6,527 2 9	
.....	539 0 0	94 0 0	239 0 1	14,266 15 11	596 12 1	13,670 3 10	
512 5 8	1,108 0 0	1,248 9 6	582 1 5	69,284 11 1	669 9 3	68,615 1 10	
.....	35 0 0	.....	1 0 0	211 12 9	.....	211 12 9	
.....	232 0 0	16 8 0	20 3 6	563 14 2	.....	563 14 2	
.....	189 0 0	19 14 6	27 0 0	239 0 2	.....	239 0 2	
.....	198 0 0	58 8 0	21 0 0	408 3 7	.....	408 3 7	
.....	172 0 0	56 0 0	32 10 0	9,251 4 3	1 5 7	*9,249 14 8	
.....	88 0 0	123 5 0	22 0 0	259 9 0	.....	259 9 0	
.....	104 0 0	63 0 0	37 14 0	213 14 0	.....	213 14 0	
0 10 6	129 0 0	57 0 0	50 13 3	358 6 3	0 8 0	357 14 3	
.....	116 0 0	88 0 0	25 0 0	239 8 4	.....	239 8 4	
.....	62 0 0	7 4 0	13 4 0	82 8 0	.....	82 8 0	
.....	134 0 0	51 0 0	30 9 0	1,508 13 11	.....	1,508 13 11	
.....	285 0 0	5 0 0	20 3 0	2,609 5 5	4 2 10	2,605 2 7	
.....	575 0 0	7 0 0	39 8 0	1,790 11	9 2 9	1,781 1 9	
.....	410 0 0	.....	50 13 0	1,904 5 0	6 9 7	1,897 11 5	
.....	281 0 0	74 4 6	30 7 3	1,843 1 1	.....	1,843 1 1	
17 2 1	78 0 0	67 9 0	39 3 7	2,440 7 7	67 1 8	2,373 5 11	
.....	20 0 0	2 8 0	8 9 0	1,396 2 2	.....	1,396 2 2	
13 6 4	125 0 0	1 0 0	31 3 0	2,799 2 1	.....	2,799 2 1	
.....	101 0 0	11 0 0	21 15 0	6,363 0 8	6 0 0	6,357 0 8	
21 6 5	160 0 0	62 4 0	67 1 4	4,250 12 1	40 10 3	4,210 1 10	
52 9 4	3,494 0 0	681 1 0	590 4 11	38,733 14 0	135 15 8	38,597 14 4	
.....	.....	30 0 0	.....	30 0 0	.....	30 0 0	
.....	.....	.....	.....	.....	.....	.....	
564 15 0	4,602 0 0	1,959 10 6	1,172 6 4	1,08,048 9 1	805 8 11	1,07,243 0 2	

J. L. JENKINS,
Acting Collector of Salt Revenue.

Statement No. X, showing the Revenue derived from Abkári and Sea and Land Customs in the Presidency of Bombay, exclusive of the Port of Bombay and the Province of Sind, for the year 1894-95, contrasted with those of the five preceding years.

Years.	Import Sea Customs.	Export Sea Customs.	Import and Export Land Frontier Duties.	Government Share of Transit Duties levied in Cambay, Bánsda and Dharampur States.	Anchorage Fees levied at Cambay.	Registry Fees.	Confiscations and Penalties.	Warehouse Rent and Wharfage Fees.	Fees for amendment and duplicate copies of Customs Documents.	Sale-proceeds of Dead-stock Articles.	Miscellaneous.	Still-head Duty on Spirits manufactured at Uran.	Cost of Establishment employed at Uran Distilleries paid by Proprietors.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1889-90 ...	19 12 0	2,949 12 6	.....	5,000 0 0	...	5,752 2 0	2,723 1 4	544 2 6	675 9 5	223 3 5	455 9 3	15,28,797 3 11	36,303 11 7	15,87,449 3 11
1890-91 ...	241 11. 5	3,373 11 4	.....	9,000 0 0	...	5,408 12 0	2,344 0 6	623 12 4	644 15 0	232 11 9	457 4 3	14,28,407 0 10	39,475 15 8	14,90,414 15 1
1891-92 ...	54 .1 4	9,259 8 9	4,699 7 4	9,000 0 0	...	4,876 .6 0	1,879 10 5	481 8 1	713 14 0	95 14 11	449 3 11	15,32,817 9 7	42,442 4 0	16,06,760 8 4
1892-93 ...	316 4 8	17,578 15 11	33,618 13 4	9,000 0 0	...	4,998 0 0	1,412 14 4	625 1 8	886 10 2	218 3 2	606 15 0	15,80,555 15 4	42,146 0 1	16,91,773 13 8
1893-94 ...	3,933 1 5	16,000 15 0	24,233 8 6	9,000 0 0	...	5,187 2 0	1,166 14 8	533 3 2	861 8 6	123 13 8	423 10 8	15,23,299 13 11	41,609 15 8	16,26,462 11 2
Total ...	4,564 14 10	49,232 15 6	62,556 13 2	45,000 0 0	...	26,132 6 0	9,511 9 3	2,812 11 9	3,782 9 1	893 14 11	2,292 11 1	75,23,878 0 7	2,02,177 15 0	80,02,861 9 2
Average ...	912 15 9	9,850 9 6	12,511 5 10	9,000 0 0	...	5,226 7 7	1,902 5 1	562 8 9	756 8 3	179 12 7	458 8 7	15,18,775 9 9	40,435 9 5	16,00,572 5 1
1894-95 ...	81,259 0 9	18,490 8 6	61,138 3 1	9,153 8 0	...	4,602 0 0	2,195 1 3	504 15 0	934 12 0	68, 5 8	293 12 8	16,98,405 10 7	44,309 4 3	19,21,420 1 9

J. L. JENKINS,
Acting Collector of Salt Revenue.

STATEMENT No. XI.

Statement No. XI, showing Details of cases of Salt and Opium

Divisions.	Nature of Offence.												Mode of					
	Theft from Salt-works.		Smuggling Foreign Salt across Frontier.		Clandestine removal of Natural Salt.		Removals from Salt-works in excess of quantities specified in Permits.		Miscellaneous.		Total.		By Head-loads.		On Animals.		In Carts.		By Boats.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
Northern Division ...	...	...	32	4 21 38	80	11 17 67	1	7 39 30	3	1 17 60	116	25 16 25	69	12 22 70	...	...	2	3 0 62	1	0 7 0
Daman Frontier ...	...	...	137	455 22 61	...	...	...	...	...	...	137	455 22 61	103	443 33 21	...	...	...	...	...	...
Total N. D. and Daman ...	...	...	169	460 4 19	80	11 17 67	1	7 39 30	3	1 17 60	253	480 39 6	172	461 16 17	...	...	2	3 0 62	1	0 7 0
Southern Division ...	31	86 19 4	5	9 15 51	122	34 3 40	3	10 25 0	73	537 29 47	235	678 12 62	61	64 39 52	...	...	2	21 0 0	11	34 4 45
Goa Frontier	...	...	137	203 30 8	...	...	...	...	...	...	137	203 30 8	63	200 8 55	1	4 2 0	...	...	1	1 3 0
Total S. D. and Goa ...	31	86 19 4	142	213 5 59	122	34 3 40	3	10 25 0	73	537 29 47	372	857 2 70	124	265 8 27	1	4 2 0	2	21 0 0	12	35 7 45
Grand Total ...	31	86 19 4	311	673 9 78	203	45 21 17	4	18 4 30	76	539 7 27	627	1,338 1 76	296	726 24 44	1	4 2 0	4	24 0 62	13	35 14 45

Statement of Opium

Divisions.	Found on person of Smugglers.		Found concealed.		Found on Animals.		Total.	
	No.	Quantity.	No.	Quantity.	No.	Quantity.	No.	Quantity.
		Mds. s. t.		Mds. s. t.		Mds. s. t.		Mds. s. t.
rthern Frontier	118	0 19 75½	15	1 23 30½	3	14 10 63	136	16 14 9½
Total ...	118	0 19 75½	15	1 23 30½	3	14 10 63	136	16 14 9½

Smuggling disposed of by the Salt Department during the year 1894-95.

SALT.

Smuggling.				How cases were disposed of.						Total estimated value of confiscations.	Fine in lieu of confiscated property released.	Actual produce by auction sale of confiscated property.	Total of the two previous columns.	Fines imposed by Magistrates.	Real value of confiscated property.	Rewards granted, if any.	Remarks.
Miscellaneous.		Total.		Number of persons arrested.	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted.	Percentage of convictions on number prosecuted.								
No.	Quantity.	No.	Quantity.														
	Mds. s. c.		Mds. s. c.							Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
44	25 47	116	25 16 25	121	2	119	114	5	93·8	2,435 3 8	30 0 0	80 12 4	110 12 4	688 8 0	80 12 4	462 0 0	
34	6 29 40	137	455 22 61	163	1	162	159	3	98·15	1,146 6 6		20 1 3	20 1 3	261 0 0	20 1 3	1,195 2 6	
78	11 15 7	253	490 29 0	284	3	281	273	8	97·15	3,581 15 2	30 0 0	80 13 7	110 13 7	650 8 0	80 13 7	1,677 2 6	
163	458 8 45	237	678 12 62	280	22	278	262	16	94·2	4,021 1 11	168 1 0	168 4 0	336 5 0	775 1 0	4,036 2 2	795 6 0	
72	3 16 53	137	208 30 8	158	57	130	124	6	95·38	816 6 7	101 0 0	32 15 10	133 15 10	1,040 0 0	791 1 6	422 8 0	One fled.
233	561 24 78	371	887 2 70	488	79	408	386	22	94·6	4,857 8 6	269 1 0	201 3 10	470 4 10	1,785 1 0	4,857 3 8	1,215 14 6	
313	573 0 5	627	1,363 1 76	772	82	689	659	30	95·64	8,440 2 8	319 1 0	282 1 5	601 2 5	2,785 0 0	4,908 1 3	2,393 0 6	

Cases disposed of during 1894-95.

Prosecution and Conviction before Magistrate.						
Number of persons arrested.	Number of persons released by the Department.	Number of persons prosecuted.	Number of persons convicted.	Number of persons acquitted.	Number of persons tried in foreign territory, the result of whose trials has not been reported.	Percentage of convictions on number prosecuted.
147		147	138	9	....	93·8
147		147	138	9	....	93·8

Total estimated value of confiscations.
Rs. a. p.
14,122 3 9
14,122 3 9

J. L. JENKINS,
Acting Collector of Salt Revenue.

COMMISSIONER'S REVIEW.

No. 4584 of 1895.

Poona, 14th September 1895.

Submitted to Government in the Revenue Department.

2. The following table presents a comparative abstract of receipts and expenditure during the years 1893-94 and 1894-95:—

	Receipts.		Expenditure.	
	1893-94.	1894-95.	1893-94.	1894-95.
	Rs.	Rs.	Rs.	Rs.
Salt	2,15,53,350	2,33,46,043	15,26,708	16,11,405
Sea Customs ...	28,240	1,08,050	1,33,419	1,26,662
Land do. ...	33,313	70,655	38,907	21,610
A'bkári, Provincial ...	15,56,134	17,42,933	43,357	39,686
Port dues, &c., Local ...	90,756	91,745	66,168	67,044
Total ...	2,32,70,793	2,53,59,426	18,08,559	18,66,407
Net Revenue ...	2,14,62,234	2,34,93,019	.....	.....

There is an increase in the net revenue of Rs. 20,30,785 as compared with the previous year. It is mainly due to much larger receipts from Salt Duty, but extends to every head of the revenue. The causes for the increase have been fully explained by the Collector. There has been a considerable increase in the expenditure under the head Salt which is chiefly owing to the Goa and Daman Frontier establishments having been brought up to their full strength; to increased payments on account of wastage allowance on salt exported, and to heavier expenses connected with the large outturn of salt at Khárághoda.

3. The number of salt works open was 16 more than in the previous year, almost all at Sánikatta.

4. The statement given below shows the stocks of salt in hand at the beginning of the year, those manufactured and brought to account during the year, the removals, the loss and wastage, and the balance in hand at the end of the year, as compared with similar figures for 1893-94:—

Year and kind of Salt.		Stock on hand at the beginning of the year.	Brought to account during the year.	Removed during the year.	Loss and Wastage.	Stock on hand at the end of the year.
		Ind. Mds.	Ind. Mds.	Ind. Mds.	Ind. Mds.	Ind. Mds.
1894-95 ...	Baráqara	18,97,971	23,20,972	18,97,423	2,36,054	20,85,466
	Bulsár	61,848	4,01,767	3,08,090	21,279	1,37,246
	Rest of Presidency ...	4,05,771	88,65,331	73,41,806	7,17,167	12,12,128
	Total ...	23,65,590	1,16,91,070	95,47,319	9,74,500	34,34,840
1893-94 ...	Baráqara	22,86,733	16,96,762	20,73,187	2,12,437	18,97,971
	Bulsár	12,758	3,97,578	3,18,621	29,867	61,848
	Rest of Presidency ...	9,30,179	65,37,466	64,94,514	5,67,360	4,05,771
	Total ...	32,29,670	88,31,996	88,86,322	8,09,664	23,65,590

5. The year has been a very successful one at Khárághoda; the outturn of salt was the largest on record, and the storage was carried out departmentally

with entire success, thanks to the exertions of Mr. Bulkley and his subordinates. The sales, as was expected, have fallen off owing to the outturn of salt at the Sámbhar Lake being normal. The experience of the current year will show how far the Baragara salt will retain its hold of the markets of the North-West, but figures for the years prior to 1893-94 show that there was a gradually increasing demand for it after it had been introduced there widely on the failure of the Sámbhar Lake supplies in 1885-86.

6. The trade in sea salt has been very brisk owing to the short supplies of the past two years, and the outturn of the salt works has fortunately been very large. The returns for the first months of the current year show a considerable falling off in sales, which may possibly indicate that the business was overdone last year.

7. The return of offences tried is satisfactory as indicating the care taken to enquire into cases before prosecutions were ordered. While the results in the Northern Division are about as good as they were last year, those in the Southern Division are decidedly better. Owing to the improvement in the discipline and working of the Goa and Daman Frontier forces, smuggling has been checked and only comparatively trifling cases occur, but the greatest watchfulness is necessary, especially on the Daman Frontier, where large stocks of salt are accumulating for which there is no legitimate market.

8. The introduction of the new Tariff added very much to the work of the officers at Castle Rock, and it was sometime before the differences between the Railway authorities and the Customs officers could be adjusted. It is satisfactory to learn that the arrangements are now working smoothly. The Acting Commissioner wishes to bring prominently to the notice of Government the exceptionally good work done by several of the Inspectors of the Northern Frontier Force in the detection of opium-smuggling. The successful cases are the result of skilful arrangements and careful watching, for it must be remembered that the opium-smugglers are a sharp class of men who use the most ingenious devices in carrying on their business.

9. The officers mentioned by Mr. Jenkins fully deserve the commendations he has bestowed on them; they have worked well and loyally, but the efficiency of the Department is largely due to the influence of Mr. Jenkins himself; he has been in charge now for over two years, and is thoroughly acquainted with all the details of the work, and with the officers serving under him, and his management has been marked by an improvement in discipline, by greater activity and a better tone throughout the Department.

W. W. LOCH,
Acting Commissioner of Customs, Salt, Opium and Ábkári.

No. 59.

REVENUE DEPARTMENT.

Bombay Castle, 3rd January 1896.

Memorandum from the Commissioner of Customs, Salt, Opium and Ábkári, No. 4584, dated 14th September 1895—Submitting, with his remarks, a letter No. 3696, dated 10th August 1895, from the Collector of Salt Revenue, Bombay, who submits the Annual Report on the Administration of the Salt and Continental Customs Department of the Bombay Presidency for the year 1894-95.

RESOLUTION—The number of salt works in operation in British India during 1894-95 was larger by 16 than the number in the previous year, the increase being chiefly due to the re-opening of some works at Sánikatta, which was rendered possible by the improved arrangements for storage there.

2. In the subjoined statement the opening and closing balances and the results of the year's operations are compared with those of the previous year :—

		Stock in hand at the beginning of the year.	Brought to account in the year.	Removed during the year.	Loss and wastage.	Balance on March 31st.
		Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.	Mds. s. t.
1893-94	Baráqva	2,236,733 2 0	1,596,982 5 0	2,073,186 20 0	212,437 19 0	1,897,971 7 0
	Sea salt. Bulsár	12,753 0 0	397,578 30 0	318,021 0 0	29,867 26 0	61,843 0 0
	Rest of Presidency.	980,178 21 48	6,587,466 84 17	6,494,514 15 86	567,359 21 24	405,770 19 0
		3,229,669 23 48	8,581,996 19 17	8,885,821 35 36	809,664 11 24	2,365,589 26 0
1894-95	Baráqva	1,897,971 17 0	2,220,972 13 3	1,897,493 20 0	236,054 10 0	2,085,466 0 0
	Sea salt. Bulsár	61,843 0 0	404,767 0 0	308,090 0 0	31,270 0 0	137,246 0 0
	Rest of Presidency.	405,770 19 0	8,865,331 8 33	7,841,806 4 60	717,167 18 18	1,312,128 9 40
		2,365,589 36 0	11,491,070 21 33	9,547,319 24 60	974,500 29 18	3,434,840 9 40

The season was generally favourable for the manufacture of salt throughout the Presidency. At the Runn works the quantity manufactured and brought to account was, with the exception of that of 1892-93, the largest on record and exceeded the total for the previous year by no less than 424,110 maunds. As a result of this increase in production the reserve, which in the previous year had been considerably depleted by the abnormally heavy removals due to the failure of the Sámbhar Lake supply, increased from 1,897,971 maunds at the beginning to 2,085,466 maunds at the end of the year. At Bulsár also the amount produced increased, but the most marked improvement was in the Konkan salt works, where the produce increased by no less than 35 per cent. and the stock in hand at the end of the year, notwithstanding an increase of 847,292 maunds in the issues, was almost three times as large as at the end of 1893-94. Experiments continued to be made at Khárághoda for the purpose of discovering fresh sources of supply; and they resulted in a substantial addition to the known brine-yielding area. The whole of the ground was also surveyed and demarcated with a view to the elaboration of a scheme for the systematic development of the works.

3. The total loss and wastage are returned at 974,500 maunds or 6·98 per cent. as against 809,664 maunds or 6·71 per cent. in the previous year. The percentage increased both at the Runn and the Konkan salt works, the reason assigned being that some of the salt removed had been stored and exposed to heavy rain for three years. At Bulsár, owing to greater correctness in the estimates of the contents of salt heaps and greater care in the keeping of stock accounts, a satisfactory decrease is shown.

4. As regards the issues of Barágra salt, the most noticeable feature is the decline of 159,522 maunds in the removals to the North-Western Provinces, occasioned by the cessation of the abnormal demand which occurred in the previous year owing to the deficiency in the Sámbhar Lake supply. There was also a marked decline of 19,234 maunds in the issues for local consumption. In issues of sea salt there was a net increase of 836,760 maunds, the most important variations being those mentioned in the margin. It will be seen that except in the case of the Nizám's Territory, Mysore and Central India, where there was a small decline, due presumably to ordinary trade fluctuations, issues generally showed a marked increase, which is attributed to a brisker demand following a year of short supply, and in the case of Malabár to improved facilities for transport. Exports to Calcutta were also considerably augmented, the increase being mainly in refuse salt and due to large sales at low prices by owners who were anxious to make room on their storage platforms for stocks of new salt. Imports of salt from Goa again show a considerable increase. The importation of Daman salt is reported to be insignificant as compared with the quantity produced, and it has now been prohibited.

	Maunds.
Central Provinces ...	+ 39,868
Central India	— 3,174
Nizam's Territory ...	— 18,483
Calcutta	+ 2,02,323
British Malabár ...	+ 4,51,948
Foreign Malabár ...	+ 1,13,892
Mysore...	— 12,797
Local consumption ...	+ 63,346

5. The average consumption per head of the population is returned at 11·25 lbs. as against 10·63 lbs. in the previous year. There was a slight decline in Gujarát, which is more than compensated by an increase in the other parts of the Presidency.

6. The cost price at the Runu and Bulsár works as well as the average price at the Shiroda works remained the same as in the previous year. In the Konkan the latter was slightly and at Sánikatta considerably above the level of the previous year. As regards market prices the Collector shows reasons for believing that the returns furnished from the districts are not accurate. The attention of the Survey Commissioner and Director of Land Records and Agriculture and of the various Collectors should be directed to the remarks contained in paragraph 53 of the report of the Collector of Salt Revenue, and they should be requested to arrange that all variations in prices shall be carefully recorded.

7. The financial results* of the last two years are shown in the following table :—

	Receipts.		Expenditure.		
	1893-94.	1894-95.	1893-94.	1894-95.	
	Rs.	Rs.	Rs.	Rs.	
Salt ... { Imperial...	2,14,78,325	2,32,63,775	15,35,513	16,11,405	Salt.
Salt ... { Provincial	75,025	82,268			
Sea Customs { Imperial	20,342	99,985	1,24,613	1,26,662	Customs.
Sea Customs { Provincial	7,898	8,065			
Land Customs	33,313	70,655	38,907	21,610	Allowances, &c.
Abkári	15,65,134	17,42,933	43,357	39,686	A'bkári.
Port dues, &c.	90,756	91,745	1,35,557	67,044	Local.
	2,32,70,793	2,53,59,426	18,77,947	18,66,407	

* These figures have been taken from Statement III appended to the Collector's report, and are approximately correct; but the attention of the Collector should be drawn to the fact that the statement in its present form is confusing and that in some cases the entries appear to be incorrect. For instance, A'bkári revenue and expenditure are described as Provincial, whereas they are shared between Provincial and Imperial in the proportions of one-fourth and three-fourths: and compensation to proprietors of Goa and Daman salt works is entered as an item of Provincial expenditure, whereas it is in reality debited to Imperial under "Assignments and Compensations". In future the statement should show clearly the amount of Imperial, Provincial, and Local expenditure under each head of account.

The figures set out above show that the realizations of Imperial Revenue under Salt increased by rather more than 17½ lákhs during the year. The improvement was chiefly due to the large increase in the issues of salt from the works in the Presidency, to larger imports of salt from Goa, and also, to some extent, to an increase in the duty recovered under the credit bond system on salt issued in the previous year. Receipts under both Sea and Land Customs show a large increase due to the fact that the Tariff Act which was introduced in March 1894 was in force throughout the year; under Land Customs the increase would have been larger but for a falling off of Rs. 14,902 in the collections of export duty, which the Collector attributes to the concession granted by Government Resolution No. 930, dated February 2nd, 1893, under which rice may be exported to Goa from the Supa Petha of Kánara by routes on which there are no Custom Houses free of duty. The extension of this concession to all routes has recently been sanctioned by the Government of India. The portion of the Abkári revenue which is controlled by the Salt Department increased by 1½ lákhs; the larger removals of Mhowra spirit from the Uran distilleries to Bombay and the Konkan districts which brought about this result is attributed to the greater prosperity of the working classes. Receipts from Port Dues and other Local Fund revenue did not undergo much variation. As regards the expenditure, it is to be noted that the method of adjustment of the Salt and Customs Departments has been changed during the year, and that with the exception of certain specified charges the whole of the cost is now debited to Salt in the first place, and subsequently distributed between Salt and Customs in the ratio of 9 to 1. Calculating the expenditure of the previous year on this basis, it appears that charges under Salt were larger during the year under review by Rs. 75,892. The excess is made up of a number of items, of which increased charges on account of the purchase, storage and freight of Barágra salt and the entertainment of the full sanctioned strength of the preventive force on the Goa and Daman frontiers are the most important. Expenditure under Customs and Abkári was practically the same as in the previous year; but there was a decline under Allowances and Assignments due to smaller payments on account of compensation to the proprietors of salt works in Portuguese territory. The apparent decline in Local Fund expenditure is due to large purchases of Government securities in the previous year; if charges on this account be excluded the total is practically the same as in the previous year.

8. In the number of offences against the Salt Act there was a net decrease, a small increase in the Southern Division due to the detection of a larger number of cases, in which natural salt was clandestinely removed, being more than counterbalanced by a large decrease in the number of similar cases and of cases of smuggling foreign salt across the frontier in the Northern Division. The percentage of convictions continued high, but there is a rather marked difference in the percentage of persons arrested and released departmentally in the Northern Division and Southern Division, respectively (1·05 and 16·2), which indicates that in making arrests in the latter Division more care and discrimination might be exercised. A copy of the Collector's remarks regarding the prevalence of smuggling from Goa into Sávantvádi, and the necessity for greater strictness on the part of the Political authorities should be forwarded to the Political Department for consideration. As regards the Opium Act, the year was remarkable for a series of important seizures effected through the agency of Messrs. Lake, Moon and Lorimer of the Northern Frontier force. Government have great pleasure in recording their appreciation of the excellent work done by these officers in detecting these cases. As regards his remarks in paragraph 120 of his report, the Collector's attention should be invited to Government Resolution No. 8977, dated 15th November 1895, from the preamble of which it will be seen that the Political Agent, Káthiáwár, has promised to impress on the various Darbárs the desirability of granting more liberal rewards in important cases under the Opium Act.

9. Government have much pleasure in endorsing the commendations bestowed by the Commissioner of Customs, Salt, Opium and Abkári upon

ed with financial assistance fr
Government of Maharashtra
on 11 July, 2017

Mr. Jenkins and his subordinates. The administration of the department in the year under review has been entirely successful and satisfactory.

G. S. CURTIS,
Under Secretary to Government.

To

The Commissioner of Customs, Salt, Opium and Ábkári,
The Collector of Salt Revenue,
The Commissioner, N. D.,
The Commissioner, C. D.,
The Commissioner, S. D.,
The Survey Commissioner and Director of Land Records and Agriculture,
All Collectors in the Presidency Proper,
The Collector of Land Revenue, Customs and Opium, Bombay,
} With extract paragraph 53 of the report.

The Accountant General,
The Judicial Department of the Secretariat,
The Political Department of the Secretariat,
} With copies of the report.

The Government of India,
The Secretary of State for India.
} By letter.